

## **Bundle Charity Committee 4 April 2024**

### Agenda attachments

00 Agenda Charity Committee – 04 April 2024

#### 0 OPENING ITEMS

1 09:30 – Chair's welcome, apologies, and confirmation of quorum

2 Declarations of Interest

*Board Member Register of Interests-Updated 2024-03-08-Published.xlsx (nhs.wales)*

3 Minutes of last meeting– 18 January 2024

03 2023-01-18 – Draft Charity Committee Minutes

4 Action Log and Matters Arising

*4.1 Action Log &*

*4.2 Matters Arising (Including update on decisions / activities of the Corporate Trustee)*

04 Charity Committee Actions Log – April 2024

#### 4.1 ITEMS FOR APPROVAL, ASSURANCE AND DISCUSSION

5 09:40 – Bids Panel Lived Experience – Soundbath

*Carolyn Lewis will join the Committee for this item.*

05 Bids Panel Lived Experience Presentation

6 10:10 – Charity Performance Report

06 Charity Performance Report – April 2024

7 10:25 – Finance Update

07 Finance Update – April 2024

7.1 10:40 – COMFORT BREAK

8 10:50 – Charity Resource Update

08 Charity Resourcing Update

9 11:00 – Risk Management Update

09 Risk Management Report Charity Committee 040424

10 11:10 – Bids Panel AAA Report: – 19 March 2024

10 Bids Panel AAA Highlight Report to CC 190324

10 Annex 1 – HFMA Guidance on Spending on Staff

10 Annex 2 – HFMA Guidance on Using Charitable Funds

11 11:25 – Bursary Panel Update (Verbal)

12 11:35 – Committee Cycle of Business 2024/25 & Monitoring Report

12 SBAR for CC on Cycles of Business 24-25

12 Annex 1 – Charity Committee Cycle of Business 2024-25 Tab 1 – CoB

12 Annex 1 – Charity Committee Cycle of Business 2024-25 Tab 2 – CoB Notes

12 Annex 2 – Charity Committee Cycle of Business 2024-25 Monitoring Report – April 2024

#### 12.1 CONSENT ITEMS

13 Minutes of the extra ordinary Bids Panel Meeting held on 4 October 2023

13 Bids Panel Draft Minutes – 4 October 2023

#### 13.1 CLOSING ITEMS

14 11:45 – Key messages for the Corporate Trustee Board and agreed actions

15 Reflections on the meeting

16 Any other business

17 Date & Time of Next meeting: 4 July 2024



Ymddiriedolaeth GIG  
Gwasanaethau Ambiwylans Cymru  
Welsh Ambulance Services  
NHS Trust

## MEETING OF THE CHARITY COMMITTEE

Held in **public on 4 April 2024 from 09:30 to 11:55**

Meeting held virtually via Microsoft Teams

### AGENDA

| No.  | Agenda Item   | Purpose            | Lead                          | Format       | Time    |
|--|---|--------------------|-------------------------------|--------------|---------|
| OPENING ITEMS                                |   |                    |                               |              |         |
| 1.   | Chair’s welcome, apologies, and confirmation of quorum  | Information        | Ceri Jackson                  | Verbal       | 10 mins |
| 2.   | <a href="#">Declarations of Interest</a>  | To State Conflicts | Ceri Jackson                  | Verbal       |         |
| 3.   | Minutes of Last Meeting: - 18 January 2024  | Approval           | Ceri Jackson                  | Paper        |         |
| 4.   | 4.1 Action Log &<br>4.2 Matters Arising<br><i>(Including update on decisions / activities of the Corporate Trustee)</i> | Assurance          | Ceri Jackson                  | Paper        |         |
| ITEMS FOR APPROVAL, ASSURANCE AND DISCUSSION |   |                    |                               |              |         |
| 5.   | Bids Panel Lived Experience   | Discussion         | Julie Boalch<br>Carolyn Lewis | Presentation | 30 mins |
| 6.   | Charity Performance Report  | Assurance          | Estelle Hitchon               | Paper        | 15 mins |
| 7.   | Finance Update  | Assurance          | Chris Turley                  | Paper        | 15 mins |
| COMFORT BREAK (10 MINS)                      |   |                    |                               |              |         |
| 8.   | Charity Resource Update   | Assurance          | Estelle Hitchon               | Paper        | 10 mins |
| 9.   | Risk Management Report  | Approve            | Julie Boalch                  | Paper        | 10 mins |
| 10.  | Bids Panel AAA Report<br>19 March 2024  | Assurance          | Julie Boalch                  | Paper        | 15 mins |
| 11.  | Bursary Panel Update  | Assurance          | Jo Kelso                      | Verbal       | 10 mins |



| No.   | Agenda Item   | Purpose     | Lead         | Format | Time    |
|---|---|-------------|--------------|--------|---------|
| 12.   | Committee Cycle of Business 2024/25 & Monitoring Report         | Approval    | Trish Mills  | Paper  | 10 mins |
| <b>CONSENT ITEMS</b><br>The items that follow are for information only. Should a member wish to discuss any of these items they are requested to notify the Chair so that time may be allocated to do so. |   |             |              |        |         |
| 13.   | Minutes of the extra ordinary Bids Panel held on 4 October 2023 | Information | Julie Boalch | Paper  | N/A     |
| <b>CLOSING ITEMS</b>  |   |             |              |        |         |
| 14.   | Key Messages for the Corporate Trustee Board and Agreed Actions | Discussion  | Ceri Jackson | Verbal | 10 mins |
| 15.   | Reflections on the Meeting                                      | Discussion  | Ceri Jackson | Verbal |         |
| 16.   | Any Other Business  | Discussion  | Ceri Jackson | Verbal |         |
| 17.   | Date & Time of Next Meeting: 4 July 2024                        | Information | Ceri Jackson | Verbal |         |

### Lead Presenters

| Name            | Position  |
|-----------------|---|
| Ceri Jackson    | Non-Executive Director and Chair of Committee         |
| Carolyn Lewis   | Well-being Practitioner (Bids Panel Lived Experience) |
| Trish Mills     | Director of Corporate Governance/Board Secretary      |
| Chris Turley    | Executive Director of Finance and Corporate Resources |
| Estelle Hitchon | Director of Partnerships and Engagement               |
| Julie Boalch    | Head of Risk/Deputy Board Secretary                   |
| Jo Kelso        | Head of Workforce Education and Development           |

## **UNCONFIRMED MINUTES OF THE MEETING OF THE CHARITY COMMITTEE HELD ON 18 JANUARY 2024 VIA TEAMS**

### **MEMBERS:**

|              |  |
|--------------|--|
| Ceri Jackson | Non-Executive Director (Committee Chair) |
| Kevin Davies | Non-Executive Director                   |
| Hannah Rowan | Non-Executive Director                   |

### **IN ATTENDANCE:**

|                   |   |
|-------------------|---|
| Julie Boalch      | Head of Risk/Deputy Board Secretary                   |
| Judith Bryce      | Assistant Director of Operations                      |
| Colin Dennis      | Trust Chair   |
| Jill Gill         | Head of Financial Accounting                          |
| Estelle Hitchon   | Director of Partnerships and Engagement               |
| Caroline Jones    | Corporate Governance Officer                          |
| Navin Kalia       | Deputy Director of Finance and Corporate Resources    |
| Olaide Kazeem     | Financial Services Project Accountant                 |
| Jo Kelso          | Head of Workforce Education and Development           |
| Gareth Lucey      | Engagement Lead, Audit Wales                          |
| Toni-Marie Norman |   |
| Trish Mills       | Board Secretary                                       |
| Hugh Parry        | Trade Union Partner                                   |
| Alex Payne        | Corporate Governance Manager                          |
| Daniel Price      | Audit Wales   |
| Liz Rogers        | Assistant Director of People and Culture              |
| Andy Swinburn     | Director of Paramedicine                              |
| Chris Turley      | Executive Director of Finance and Corporate Resources |
| Damon Turner      | Trade Union Partner                                   |
| Marcus Viggers    | Trade Union Partner                                   |

### **APOLOGIES:**

|              |                                  |
|--------------|----------------------------------|
| Bethan Evans | Non-Executive Director           |
| Lee Brooks   | Executive Director of Operations |

## **01/24 WELCOME AND APOLOGIES**

Ceri Jackson, Committee Chair, welcomed everyone to the meeting and noted that Colin Dennis was observing the meeting today.

Apologies were noted from Bethan Evans and Lee Brooks.

## **02/24 DECLARATIONS OF INTEREST**

There were no additional declarations to those already recorded on the Trust Register of Interests.

**RESOLVED: That no new declarations were received.**

## **03/24 MINUTES OF PREVIOUS MEETING**

The Minutes of the meeting held on 9 October 2023 were approved as a correct record.

**RESOLVED: That the minutes of the meeting held on the 9 October 2023 were approved as a correct record.**

## **04/24 ACTION LOG**

The action log was considered, reviewed, and updated.

Action 28/23 subject to the discussion today (06/24) internal communications to be published.

Action 35/23 would see interim arrangements in place (06/24) which would be reviewed by the Head of Charity once in post.

**RESOLVED: That action log was reviewed and updated as set out above.**

## **05/24 BIDS PANEL LIVED EXPERIENCE**

Toni-Marie Norman spoke of her journey since starting with the Trust as an administration assistant, the bursary support allowed her to pursue the Business Management degree, which enabled her to undertake various secondments within WAST from project support to resource co-ordination. and Toni-Marie is currently working as a Deputy Business Manager within the Operations Directorate. Toni-Marie started a Master's in Technology and Management in October.

Members congratulated Toni-Marie on her achievement and agreed that this was a good example of how the Trust was supportive of workforce development as a whole, and not just in clinical areas.

Jo Kelso referred to the review of administrative services which had recently been undertaken and noted that the recommendations were being worked through. It was hoped that mapping skills for career development would be created for all the careers across the organisation, capturing some less well-known paths and building on existing capabilities enabling people to flourish.

**RESOLVED: The positive impact of the bursary scheme and the benefits to WAST were noted.**

## **06/24 UPDATED POSITION ON STRATEGIC REVIEW OF THE CHARITY GOVERNANCE AND RESOURCING**

Ceri Jackson provided the background on the various challenging conversations that had taken place since the last meeting of the Committee but was pleased to say a way forward had been agreed.

Estelle Hitchon confirmed for those not present at the Corporate Trustee meeting, that a decision was made to support the proposition to recruit the Head of Charity and subsequently a Marketing/Fundraising Officer with a diminishing contribution to the funding of both over a two-year period from the Trust. The position would be reviewed with the intention of those posts becoming self-financing. It was hoped that the Head of Charity would be in place by the first quarter of 2024/25, with the right skills and experience to guide the Charity forward.

Estelle Hitchon also updated colleagues on the future of the Bids and Bursary Panels and how the panels could move forward in the absence of a Head of Charity and the governance issues that were yet to be fully resolved. A decision by the Corporate Trustees to pause those panels, agreed in October 2023, had been given further consideration with the proposal to reinstate both Panels on an interim basis.

The Panels included Trade Union Partners and a group of colleagues who were conscious of the detail and were committed to the process; however, the threshold would be lowered to £5k. The revised proposal was that bids over £5k would be considered by the Executive Leadership Team and Charity Committee, where required. Judith Bryce suggested that the Assistant Directors Leadership Team could assume the responsibility to review those bids over the threshold. Whilst members felt this could be an option, the precise approvals process would be clarified outside of this meeting.

Estelle Hitchon agreed to write to members of both Panels to thank them for their contribution to date and their continued support with the interim measures. The Committee received and accepted the recommendations presented and supported the revised proposal for the Bids and Bursary Panel arrangements, as detailed in the report. It was agreed that a highlight report would be submitted to the Corporate Trustee meeting on 25 January seeking approval for the change to process that was agreed in November 2023.

The point of the same Trade Union Partners being on the Panel and the Committee was raised and it was queried whether there could be a conflict of interest. Damon Turner asked for confirmation on being able to continue in both roles. It was agreed that Julie Boalch would take an action to review to the position and report back to the Committee when appropriate.

**RESOLVED: That**

- 1) The outcome of the November Corporate Trustee Meeting to support the proposed resourcing model was noted;**
- 2) The proposal to amend the decision made by the Corporate Trustee to pause the activities of the Bids and Bursary Panels and to reinstate the Panels with a lower threshold was agreed; and**
- 3) Subject to the Corporate Trustee being content with the proposal, that the Panels would be reconvened as soon as practicable.**

**07/24 CHARITY FINANCIAL ACCOUNTS AND ANNUAL REPORT 2022/23**

Chris Turley presented to members the key points within the 2022/23 Charity Accounts which included the spend of £153k of charity money, with an income for the same period of just under £35k, which reduced the balances that had previously built up.

Grant monies from NHS Charities Together had been used for the 'Mind over Mountains' walks and the Rugby team, this formed part of the overall spend with other items such as the Christmas meals and commemorative coins from general funds.

At the end of March 2023 and the closing of the accounts, a small loss in terms of the investments had been noted. Closer monitoring had already been introduced due to some more recent volatility in the market, and it can be seen in the later finance update that those losses have been made up throughout 2023.

Audit Wales were asked to undertake an Independent Examination of the accounts for 2022/23 and in the examination outcome, it was noted that the matter that caused the qualification of the 2021/22 accounts had now been resolved, removing the risk of any future accounts qualifications as a result of this issue.

The Task & Finish Group that was set up to progress the Annual Report and Accounts production was now closed, with the covering report for this agenda item encompassing the Task & Finish Group's closure status. It was noted that this Annual Report provided more detail than previous reports, including where monies have been awarded to staff wellbeing initiatives.

The Auditors were then asked to provide their update (08/24) prior to the Committee revisiting the recommendation for the Committee to endorse the Accounts and Annual Report, recommending that at the meeting of the Corporate Trustee the Annual Report and Accounts for 2022/23 be approved ahead of submission to the Charity Commission.

**RESOLVED: That (following consideration of the Independent Examination report from Audit Wales) the Annual Report and Accounts 2022/23 were endorsed by the Committee, recommending that the Corporate Trustee approve them ahead of submission to the Charity Commission.**

#### **08/24 AUDITORS' REPORT ON ACCOUNTS 2022/23**

Gareth Lucey provided a brief summary of the Independent Examination on the 2022/23 accounts and introduced his colleague Daniel Price who had led on the work to provide a further update.

Daniel Price confirmed that the Charity was able to opt for an Independent Examination due to the income falling between relevant thresholds, and that this was completed under the directions issued by the Charity Commission.

It was noted that the recharge of the governance cost of £10k should be reviewed going forward to ensure that it accurately reflects the cost incurred to the Trust. This does not have any impact on the proposed Independent Examination certificate for 2022/23 however, and no further issues were identified.

Daniel Price confirmed that the full audit of accounts in 2021/22 had raised an issue for which some of the accounting records for the 2015/16 financial year were not available. Following extensive efforts, the records had been located and as part of the Independent Examination, the review was extended to gain assurance that the income had been classified correctly. This Independent Examination has therefore been certified as the previous matter was resolved.

It is proposed that the Auditor General for Wales certify the Charity Annual Report and Accounts for 2022/23 with an unamended and unqualified Independent Examination opinion following the meeting of the Corporate Trustee on 25 January 2024, at which the Annual Report and Accounts for 2022/23 will be approved.



## 2021/22 Audit Fee

The Audit Plan for the previous year's audit (of the 2021/22 accounts) estimated the total cost of the work to undertake the full audit to be £12k. Any deviations from that cost would be raised with Chris Turley prior to any further action.

Following the completion of the audit, the cost incurred came to £21,005 - an overspend of £9,005. Reasons were given by Audit Wales colleagues for the overspend, which included the need to test samples of income since the last full audit of the Charity Accounts in 2014/15. Significant unplanned work was required due to the qualification of the accounts and a richer skill mix was required for the audit, in addition to the later than planned start to the audit review.

Challenging conversations have been held between Audit Wales and Chris Turley, and the proposal follows those conversations. The proposal was that the Charity would contribute £4k of the excess cost, with Audit Wales covering the remainder. The split represented the circumstances around the audit and that there were issues in resourcing and timing from Audit Wales, in addition to the qualification matter and the additional work that had not been accounted for in the planning.

Chris Turley advised that the additional £4k has been accounted for and accrued into the 2022/23 accounts. Members agreed that it had been an unusual set of circumstances that had led to the current position and acknowledged Chris's position regarding the acceptance of the additional audit fees for 2021/22, recommending that the Committee support this approach.

**RESOLVED: That the Committee agreed to accept the additional spend associated with the full audit of the 2021/22 accounts, £4k of which would be met by the Charity.**

## **09/24 FINANCE UPDATE**

The lighter touch report presented today was due to the focus and time spent by the Finance Team on the accounts and the audit over the previous weeks. The report included details of the fund balances held on 31 December 2023 together with an update on COIF Charity Investment Fund.

Reference was made to a legacy relating to Colwyn Bay which has increased the balance. Members agreed that a separate Performance/Grant Update would be received in addition to the Finance Update at future meetings.

**RESOLVED: That the Committee**

- 1) noted the update; and**
- 2) agreed that a separate Performance/Grant Update report would be received in addition to the Finance Update Report for future meetings.**

## 10/24 VOLUNTEERING FUNDRAISING ACTIVITY

The Committee had previously raised concerns about the governance arrangements for Community First Responder (CFR) teams given that they have moved from having to fundraise for their uniforms and equipment previously, to now having these supplied by WAST. Members had raised concerns previously about potential liability for the CFR teams, for WAST or for the charity if there was a governance gap in terms of communication, guidance, and adherence to fundraising and other charity regulations.

Judith Bryce presented the report and the findings from a recent survey to CFR teams to ascertain the range of fundraising activities, governance arrangements and how monies raised were being spent. Whilst a 42% response rate did not provide a detailed picture of this, it was indicative of trends across CFR teams including:

- banking arrangements ranged from business accounts, personal accounts, and joint team accounts;
- some teams were registered charities
- some had processes in place which guided both fundraising and spending of funds, others did not
- some were actively fundraising, others were not
- funds were spent on a range of items including CFR kit, training kit, local defibrillators, blue lights on vehicle, livery, storage etc.

Judith Bryce indicated that it was clear from the inconsistencies of approach that governance needed to be put in place to support CFR teams and provide some overarching support.

Members were asked to consider the inclusion of volunteer fundraising within the charity portfolio going forward, however they felt that this was outside the charity portfolio as the relationship with volunteers, and CFRs in particular, was with the Trust not the charity. Chris Turley noted the eventual direction of travel for the charity was a desire to consolidate funds where appropriate and bringing the various and disbursed CFR funds within the charity would be contrary to the desire to streamline governance of the charity. Clarity on the requirements for CFRs if they are fundraising for their own teams was required, as was information for them on the risks they run personally should the fundraising regulations not be followed.

Members acknowledged that the governance issues with respect to CFR fundraising and potential liability for the Trust or the charity had been raised in this Committee previously, and members expressed their desire to put in place governance arrangements and communication to support CFRs as soon as possible. There was concern where CFRs were fundraising in the WAST uniform that that may cause confusion as to the purpose of fundraising i.e. is it for the WAST charity or the CFR team. Similarly, guidance would be needed with respect to what funds should be spent on given that uniform, equipment, and training is now provided by WAST. Items such as blue lights for vehicles were felt to be inappropriate, whereas defibrillators may be more suited to the CFR teams to support their communities.

The value and important part volunteers play in the Trust's strategy was recognised. The Committee requested that the matter be referred to the Executive Leadership Team to ascertain, in collaboration with volunteers, the most appropriate way for the Trust to work through the governance issues, mitigate the risks, and to provide guidance and support to CFR teams.

**RESOLVED: That**

- 1) The CFRs relationship was with the Trust and not the Charity; and**
- 2) The paper presented today should be discussed at an ELT meeting for them to agree a way forward.**

#### **11/24 RISK MANAGEMENT UPDATE**

Julie Boalch provided a verbal update to the Committee on the series of risks that relate to the Charity that had been drafted in a very high-level summary format, with a view to these being developed more fully once the Head of Charity was in post. A paper would be presented to the next meeting of the Committee.

The three main risks brought to the attention of the Committee were:

- 1) the volunteer risk (which had just been discussed);
- 2) the charity accounts risk, with mitigations highlighted in the risk to be brought back to the next meeting in a paper; and
- 3) the governance risk.

**RESOLVED: That**

- 1) the ongoing work around Charity risks was noted;**
- 2) a paper be brought back to the next meeting of the Committee.**

#### **12/24 COMMITTEE ANNUAL EFFECTIVENESS REVIEW 2023/24**

Trish Mills confirmed that the Committee has received the effectiveness survey results and would be asked to approve the Committee Annual Report and the proposed changes to the Terms of Reference. The Committee would also be asked to set priorities for 2024/25.

The surveys issued were to gauge opinion on areas of good practice together with areas for improvement. The comments were themed for ease with some good practice coming through in the review.

Extensive discussions had been held as a number of issues had arisen, not least the separation and potential conflicts between the role of the Board and the role of the Corporate Trustee. There was nervousness around the future direction of the Charity and working through the governance arrangements.

The Annual Report illustrated the amount of ground the Committee had covered and that it had adhered to its cycle of business, which is presented at each meeting to monitor.

The Terms of Reference align to the governance discussions held on the purpose of the Committee, clarity on its connection to the Corporate Trustee, with the main purpose of the Committee remaining the same, so contributing to the development of the charity strategy and monitoring its implementation, assuring that charitable funds are accounted for in line with its statutory obligations as trustees.

The governance maturity journey was realised and welcomed by Members. Recognising the good practice of setting priorities for the forthcoming year. The Committee priorities were discussed and agreed and would be tracked by way of an assurance report to ensure they remained on track.

- (a) Monitoring the recruitment of the Head of Charity and Fundraising Officer and their objectives; and
- (b) Ensure a development session is held at an agreed time with respect to duties and responsibilities of Trustees.
- (c) Ensure that the work of the Charity and its governance arrangements and those involved in the Charity's leadership and decision-making, are more visible internally and externally.

Members approved the draft Annual Report, endorsed the changes to the Terms of Reference and the operating arrangements, and supported the priorities set out above.

**RESOLVED: That the**

- 1) draft Annual Report was reviewed and approved.**
- 2) changes to the Terms of Reference were reviewed and approved;**
- 3) proposed changes to operating arrangements in response to issues raised in questionnaires as set out in the draft Annual Report were confirmed; and**
- 4) priorities for the Committee for 2024/25 were set.**

### **13/24 COMMITTEE CYCLE OF BUSINESS MONITORING REPORT**

This item was for information only.

**RESOLVED: that the item was noted.**

### **14/23 BIDS PANEL HIGHLIGHT REPORT (4 OCTOBER 2023)**

This item was for information only.

**RESOLVED: That the highlight report from the Bids Panel meeting on 4 October 2023 was received.**

### **15/24 KEY MESSAGES FOR THE CORPORATE TRUSTEE BOARD**

Ceri Jackson summarised the key messages for Corporate Trustee Board members.

### **16/24 REFLECTION: - SUMMARY OF DECISIONS AND ACTIONS**

Members noted the range of business discussed at the meeting.

### **17/24 ANY OTHER BUSINESS**

None raised.

### **18/24 DATE OF NEXT MEETING**

The next meeting of the Committee is scheduled for 4 April 2024.

**ACTION LOG - CHARITY COMMITTEE**  
**WELSH AMBULANCE SERVICES NHS TRUST**

| Minute Ref | Date            | Agenda Item   | Action Note  | Responsible     | Due Date   | Progress/Comment   | Status   |
|------------|-----------------|---|--|-----------------|--|--|----------|
| 28/23      | 5 July 2023     | Interim Governance Arrangements   | An internal communications piece be published to advise of the current interim process/arrangements in place until further notice.   | Estelle Hitchon | <del>9 October 2023</del><br><del>31 January 2024</del><br>04 April 2024 | <u>Update at October meeting</u> - without a confirmed position on how far the Charity is able to go with resourcing, the notice has not yet been issued. The action remains open. The date will need to be updated.<br><u>Update at meeting 18 January 24</u> - subject to the paper being endorsed it will be for communications departments to issue notice to organisation.<br><u>04 April 2024 Update:</u><br>A a broad spectrum piece on the charity is due for issue 28 March 2024. PROPOSE CLOSURE.  | Complete |
| 35/23      | 5 July 2023     | Bursary Panel Update  | Agreement on how the Bursary Scheme should be funded going forward (JK/NK/EH/TM to meet to agree)  | Jo Kelso        | <del>09/10/2023</del><br><del>4 July 2024</del><br>October 2024          | Update may not be available in October may need to wait till Jan 24. Process still being agreed dependent upon treatment of CF applications going forward - paper to be received in January and to be discussed with Date to be updated.<br><u>Update at meeting 18 January</u> - Interim arrangements will be reviewed by the Head of Charity once in post. Action to remain open until review has taken place. A date to be determined of when this is likely to be.<br><u>04 April 2024:</u><br>Proposed that the action due date be extended to October 2024 in line with update given in January. | Open     |
| 06/24      | 18 January 2024 | Updated Position on Strategic Review of the Charity Governance and Resourcing | A discussion around the Committee approving Bids put forward by the Panel for consideration raised the question if there should be alternative TU Representatives on the Panel to those on the Committee. Julie Boalch agreed to review membership of TU Partners at the next Bids Panel meeting - Date yet to be confirmed.   | Julie Boalch    | 4 April 2024   | <u>04 April 2024:</u><br>This was explored at the last Bids Panel meeting and it was agreed that any conflicts of interest would be noted. The TUPs were content to continue with the current arrangement. The TUPs have no voting rights at the Committee.<br>PROPOSE CLOSURE.  | Complete |
| 10/24      | 18 January 2024 | Volunteering Fundraising Activity   | Relating to the fundraising activity undertaken by CFRs, it was agreed that whilst the Trust did not have fundraising expertise, the Board Secretary agreed to look at Charity Regulations, discuss with ELT colleagues and bring a recommendation back to the Committee to close the action, as the Committee agreed that the relationship was between the Trust and CFRs and not the Charity <i>per se</i> . | Trish Mills     | 4 April 2024   | <u>04 April 2024:</u><br>This was discussed at ELT on 24th January 2024 and initial legal advice has been sought on fundraising regulations and potential liability, with formal advice in progress. Propose closure of this item on the basis that it will be referred back to the Charity should there be any issues of relevance for it to consider.<br>PROPOSE CLOSURE.  | Complete |
| 11/24      | 18 January 2024 | Risk Management Update  | A paper to be brought to the next meeting to include the Charity Risks.  | Julie Boalch    | 4 April 2024   | <u>04 April 2024:</u><br>On the agenda for 4 April meeting. PROPOSE CLOSURE.   | Complete |

Welsh Ambulance Services NHS Trust

# Wellbeing workshops



GIG  
CYMRU  
NHS  
WALES

Ymddiriedolaeth GIG  
Gwasanaethau Ambiwylans Cymru  
Welsh Ambulance Services  
NHS Trust

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Version 1.0  
Released: March 2024

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by Carolyn Lewis (Wellbeing Practitioner)  
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## Background

In 2023 I was supporting a member of the call handling team in VPH, Emma, and during one of our conversations she mentioned that she would like to arrange wellbeing sessions for colleagues. During this interaction I was asked to support an application for charitable funds and that is where the story begins.





## What are holistic therapies? (here are some examples)

- A Gong bath is an immersion in sound waves where the gongs are played therapeutically, not banged loudly like you see at the start of some films. There are many aspects to sound therapy ranging from the science to spirituality. The various tones produced work on the brainwaves to give a similar effects and benefits of meditation, this also works at a cellular level. Spiritually working on balancing and clearing the chakras and aura/energy field.
- Reflexology is a wonderful treatment that not only balances all systems of the body including hormones and has been shown to be helpful with fertility and menopausal issues. It can also help eliminate toxins from the body, can help with pain reduction, improves circulation, improves sleep and can help symptoms associated with stress and anxiety.
- Reiki is a form of hands-on energy healing that gives a sense of peace and calmness through gentle touch, it helps the energy flow throughout the body clearing energy blockages. Reiki is now widely used in many hospitals and hospices as well as in general holistic practices due to its deeply relaxing benefits. Reiki helps people become energetically balanced on all levels physically, emotionally, mentally and spiritually.



## Benefits of these sessions

- Similarly to meditation gong baths work on the brainwaves, the sound of the gong helps to calm a busy mind.
- Holistic therapies help to improve sleep and reduce symptoms related to stress and anxiety which in turn can help with pain management.
- Improve energy balance, physically, emotionally and spiritually.
- Some therapies can reduce pain and aid healing.





## Success story

On November 21<sup>st</sup> 2023, a taster session was held by Pat Underwood for staff at VPH. It had previously been agreed that staff members would be released on a rotational basis to allow as many as possible to attend if they wished. One of the rooms at VPH was set up with comfortable mats and cozy blankets (staff could also bring their own) to ensure staff were made to feel as comfortable and relaxed as possible during the session. The day was a success with lots of staff benefiting from some downtime and relaxation.

### Some of the feedback received following the session:

"I would absolutely recommend and would love it if more sessions could be arranged."

"Very calming and Pat was lovely and welcoming. I would certainly look at doing this again to maintain my wellbeing."

"Please can we have this regularly, it will benefit our mental health."

"brilliant idea - hope it becomes more of a regular thing - was a bit sceptical at first but found the whole experience brilliant any very relaxing"





[Patricia Underwood - Gongs & Therapies \(patriciaunderwoodgongs.co.uk\)](http://patriciaunderwoodgongs.co.uk)

**Thank you for listening**

For more information please contact [Carolyn.Lewis3@wales.nhs.uk](mailto:Carolyn.Lewis3@wales.nhs.uk)



GIG  
CYMRU  
NHS  
WALES  
Ymddiriedolaeth GIG  
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Welsh Ambulance Services  
NHS Trust

|                               |             |
|-------------------------------|-------------|
| <b>AGENDA ITEM No</b>         | <b>6</b>    |
| <b>OPEN or CLOSED</b>         | <b>OPEN</b> |
| <b>No of ANNEXES ATTACHED</b> | <b>0</b>    |

## Charity Performance Report

|                  |   |
|------------------|---|
| <b>MEETING</b>   | Charity Committee   |
| <b>DATE</b>      | 4 April 2024  |
| <b>EXECUTIVE</b> | Estelle Hitchon, Director of Partnerships & Engagement    |
| <b>AUTHOR</b>    | Bernadette Mitchell, Finance Assistant – Charitable Funds |
| <b>CONTACT</b>   | Bernadette.Mitchell2@wales.nhs.uk                         |

### EXECUTIVE SUMMARY

1. To present to the Charity Committee an update on the status of the following NHSCT grants as at 29 February 2024, notably:
  - Development Grant
  - Stage 3 Recovery Grant
  - Ambulance Grant

### KEY ISSUES/IMPLICATIONS

**RECOMMENDATION: -**

2. It is recommended that the Committee note the key risks in the paper and the mitigations in place to minimise any risks identified.

### REPORT APPROVAL ROUTE

Charity Committee – 4 April 2024

### REPORT APPENDICES

None

| REPORT CHECKLIST   |   |  |   |
|--|---|--|---|
| Confirm that the issues below have been considered and addressed |   | Confirm that the issues below have been considered and addressed |   |
| EQIA (Inc. Welsh language)                                       |   | Financial Implications   | X |
| Environmental/Sustainability                                     |   | Legal Implications   | X |
| Estate   |   | Patient Safety/Safeguarding                                      |   |
| Ethical Matters  | X | Risks (Inc. Reputational)  | X |
| Health Improvement   |   | Socio Economic Duty  |   |
| Health and Safety  |   | TU Partner Consultation  |   |

**WELSH AMBULANCE SERVICES NHS TRUST**  
**CHARITY COMMITTEE**  
**PERFORMANCE REPORT**

3. This short paper identifies grant income from NHS Charities Together and expenditure against it as at 29 February 2024. Moving forward, this will be reported to committee on a regular basis.
4. Detailed below are tables outlining income, expenditure, variance and any pertinent notes, by grant awarded.

**GRANTS**

**5. Development Grant - £29,981**

This grant was originally awarded prior to the charity review and the subsequent decisions to invest in charity leadership. While an extension has been granted to the end of this year, the Director of Partnerships and Engagement and the Trust's Communications Team will need to take ownership of the development of branding until such time as a Head of Charity is in post.

Contract end date – 15<sup>th</sup> December 2024 (12-month extension on original date)

| <b>Detail</b>               | <b>Budget</b> | <b>Actual</b> | <b>Variance</b> | <b>Notes</b>  |
|-----------------------------|---------------|---------------|-----------------|---|
| Operations                  | 10,000        | 6,722         | 3,278           | Balance to be utilised in one of the other categories   |
| Comms, Branding & Marketing | 12,560        | 0             | 12,560          | Website, branding, and charity merchandise. Work to be commenced in quarter one to develop branding and web pages/marketing collateral  |
| Fundraising                 | 7,421         | 0             | 7,421           | Originally designated for QR car stickers & Outrun an Ambulance set-up fees, appropriate fundraising opportunities will be identified in Q1/2 in order that the funding can be repurposed |
| <b>Total</b>                | <b>29,981</b> | <b>6,722</b>  | <b>23,259</b>   |   |

The full amount of this grant has been received and is accounted for on an accruals basis, meaning the income is recognised only when expenditure against the fund is spent. The costs for the operations section represent 50% of the Tarnside consultancy costs. The other 50% of the consultancy cost was apportioned between the Charity's unrestricted funds. No costs have been incurred in the other sections yet, as it was initially decided it would be best to wait for the appointment of the



new Head of Charity to develop the brand. Given the timescales and the need to incur expenditure by the end of this calendar year, the Trust's communication team will begin the process of brand development, working closely with the Head of Charity when appointed.

| Key Dates & risks   |
|---|
| Should the funds not be spent by the contract end date (15 <sup>th</sup> December 2024) then all remaining funds would need to be returned to NHSCT, which may impact the potential of future grants. This risk is now being mitigated by the Trust's communication team beginning work on the brand redevelopment. |

#### 4. **Stage 3 Recovery Grant - £88,000**

Contract dates – 15<sup>th</sup> December 2023 to 15<sup>th</sup> December 2025

| Detail                          | Budget Year 1 | Budget Year 2 | Budget Total  |
|---------------------------------|---------------|---------------|---------------|
| Volunteer Development Programme | 36,006        | 0             | 36,006        |
| Mind Over Mountains             | 12,871        | 13,514        | 26,385        |
| WAST Sports                     | 12,740        | 12,807        | 25,547        |
| <b>Total</b>                    | <b>61,616</b> | <b>26,322</b> | <b>87,938</b> |

The Stage 3 grant is split into three projects:

##### a) **Volunteer Development Programme**

These funds are to be used to purchase two full Community First Responders (CFR) training kits to assist staff with training newly recruited CFRs and Volunteer Car Service drivers, following a fall in volunteer numbers due to the Covid-19 pandemic. It was confirmed in early February 2024, that the kits had been ordered. The impact of the kits will be monitored and reported on in future reports.

| Risks   |
|---|
| This project is not at risk. The kits have been purchased and the funds utilised. |

##### b) **Mind Over Mountains (MoM)**

Over two years, the aim is to provide eight wellness walks for WAST staff and volunteers, engaging with 144 people.

The first walk took place on the 16 March 2024 in the Western Brecon Beacons. A small cohort of staff took part but it is hoped numbers will increase as the weather improves. The MoM lead will continue to liaise with



the Trust's Communication Team to ensure the MoM opportunities are well publicised.

| Key Dates and Risks  |
|--|
| <p>All four walks for year one have provisionally been booked:<br/> 16 March 2024, Western Brecon Beacons (completed)<br/> 4 May 2024, North Wales<br/> 24 July 2024, Mid Wales<br/> 16 November 2024, East Brecon Beacons.</p> <p>During year one of the Mind Over Mountains project, it is anticipated that the budgeted costs will be utilised as planned. These costs will be incurred as and when the walks take place.</p> |

### c) WAST Sports

Over the two-year project, the charity will invite staff and volunteers twice a year (six-monthly) to apply for funding between £250 to £2,000 towards long-term physical group activities or WAST sports teams. Each funding round will have a maximum of £5,175 to share between the awards.

| Key Dates and Risks   |
|---|
| <p>This element of the grant funding is on hold until we assure ourselves on any liability issues for the Charity in respect of injuries incurred as a result of charity-supported sports and the potential requirement for indemnity. The Director of Corporate Governance together with the Director of Partnerships and Engagement have committed to seeking advice on the position as soon as practicable, in order not to incur further delay.</p> |

### Stage 3 YTD Budget vs Actual As at 29<sup>th</sup> February 2024

|                     | Budget<br>Year 1 | Actual        | Variance      | Comment                            |
|---------------------|------------------|---------------|---------------|------------------------------------|
| Volunteer Programme | 32,733           | 32,733        | 0             | Kits ordered and awaiting delivery |
| Mind Over Mountains | 11,701           | 0             | 11,701        | 1 <sup>st</sup> walk completed     |
| WAST Sports         | 11,581           | 1,020         | 10,561        | Admin recharges                    |
| Contribution        | 5,601            | 1,400         | 4,201         |                                    |
| <b>TOTAL</b>        | <b>61,616</b>    | <b>35,153</b> | <b>24,463</b> |                                    |

| Key Dates & Risks  |
|--|
| <p>15 May 2024 – Check-in with NHSCT grants officer.</p> <p>15 Nov 2024 – Interim report due to NHSCT.</p> <p>15 May 2025 – Check in call with NHSCT grants officer.</p> <p>15 Nov 2025 – Final report due to NHSCT.</p> <p>The award of £88k for this grant is released over six-monthly installments, following the various reporting periods. Should the charity not check-in with its grants officer and/or fail to provide reports by the specified dates, then payments will not be released to the charity. The payment installments are as follows:</p> <p>Installment 1: £41,610 (received)</p> <p>Installment 2: £20,006 (released at six months following check-in)</p> <p>Installment 3: £13,192 (released at 12 months following completion of interim report)</p> <p>Installment 4: £13,192 (released at 18 months following check-in)</p> |

## 5. Ambulance Grant - £315,290

Contract dates: 1<sup>st</sup> October 2023 to 1<sup>st</sup> October 2025

An updated contract was requested for start date of **1<sup>st</sup> December 2023**, to allow time for the recruitment process. This was agreed in conversation with the grants officer; however, we are yet to receive an actual updated contract.

| Detail       | Budget Year 1  | Budget Year 2  | Budget Total   |
|--------------|----------------|----------------|----------------|
| <b>Total</b> | <b>158,496</b> | <b>156,743</b> | <b>315,239</b> |

**Ambulance Grant YTD Budget vs Actual**  
**As at 29 February 2024**

|               | <b>Budget<br/>Year 1</b> | <b>Actual</b> | <b>Variance</b> | <b>Comment</b>  |
|---------------|--------------------------|---------------|-----------------|---|
| Staff Costs   | 139,535                  | 14,052        | 125,483         | Due to delays in recruitment, this project did not start until January 2024. Three of the four vacancies were in post for the month of January, with the fourth vacancy being filled on 26 February 2024. |
| Training Kits | 4,552                    | 0             | 4,552           |   |
| Contribution  | 14,409                   | 2,401         | 12,008          |   |
| <b>TOTAL</b>  | <b>158,496</b>           | <b>16,453</b> | <b>142,043</b>  |   |

**Key Dates & Risks**

- 1 Jun 2024 – Check-in with NHSCT grants officer.
- 1 Sep 2024 – Interim report due to NHSCT.
- 1 Jun 2025 – Check in call with NHSCT grants officer.
- 1 Sep 2025 – Final report due to NHSCT.

The award of £315,290 for this grant is released over six-monthly installments, following the various reporting periods. Should the charity not check-in with its grants officer and/or fail to provide reports by the specified dates, then payments will not be released to the charity. The payments installations are as follows:

Installment 1: £84,323 (received)

Installment 2: £84,322 (released at six months following check-in)

Installment 3: £73,323 (released at 12 months following completion of interim report)

Installment 4: £73,322 (released at 18 months following check-in). This project funds staff salaries, which means recurrent monthly costs for the Charity. It is therefore imperative that check-ins and reporting are managed in line with the award requirement in order that installments are received in a timely way to cover the overheads being incurred.



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|                        |      |
|------------------------|------|
| AGENDA ITEM No         | 7    |
| OPEN or CLOSED         | OPEN |
| No of ANNEXES ATTACHED | 0    |

## Charity Funds Finance Update

|           |   |
|-----------|---|
| MEETING   | Charity Committee   |
| DATE      | 04 April 2024   |
| EXECUTIVE | Chris Turley, Executive Director of Finance & Corporate Resources   |
| AUTHOR    | Olaide Kazeem, Financial Services Project Accountant<br>Bernadette Mitchell, Finance Assistant – Charitable Funds |
| CONTACT   | Chris Turley, 01633 626201,<br><a href="mailto:Chris.Turley2@wales.nhs.uk">Chris.Turley2@wales.nhs.uk</a>         |

### EXECUTIVE SUMMARY

1. To present to the Charity Committee an update on the following:
  - Details of fund balances held at 29<sup>th</sup> February 2024
  - COIF Charity Investment Fund
  - Due to balances, the possibility of a full audit of the 2024-25 accounts
  - Financial Impact on New Strategic Direction – Year 1.

#### RECOMMENDATION: That the Committee:

- **Notes** the contents of this finance report.
- **Approves** and agrees to use the c£16k contribution from its NHSCT grants to help fund the two new posts during year 1, rather than using revaluation reserves.

### KEY ISSUES/IMPLICATIONS

- To present to the Charity Committee an update on the following
2. **Detail of Fund balances** of £552k held as at 29<sup>th</sup> February 2024
  3. **Update on COIF Charity Investment Fund.** Current percentage is 35%
  4. **To approve** the use of unrestricted funds as opposed to revaluation reserve to resource shortfall in new staff costs funding for year 1.

| REPORT APPROVAL ROUTE                          |
|--|
| Charity Committee – 4 <sup>th</sup> April 2024 |

| REPORT APPENDICES |
|-------------------|
| NA                |

| REPORT CHECKLIST   |    |  |     |
|--|----|--|-----|
| Confirm that the issues below have been considered and addressed |    | Confirm that the issues below have been considered and addressed |     |
| EQIA (Inc. Welsh language)                                       | NA | Financial Implications   | YES |
| Environmental/Sustainability                                     | NA | Legal Implications   | YES |
| Estate   | NA | Patient Safety/Safeguarding                                      | NA  |
| Ethical Matters  | NA | Risks (Inc. Reputational)  | YES |
| Health Improvement   | NA | Socio Economic Duty  | NA  |
| Health and Safety  | NA | TU Partner Consultation  | NA  |

**WELSH AMBULANCE SERVICES NHS TRUST**  
**CHARITY COMMITTEE**  
**FINANCE UPDATE**

**INTRODUCTION**

5. This report provides the Committee with an update on fund balances held, along with an update on the COIF Charity Investment Fund Accumulation Units held by the charity, including a valuation as at 29<sup>th</sup> February 2024.

**BACKGROUND/ASSESSMENT**

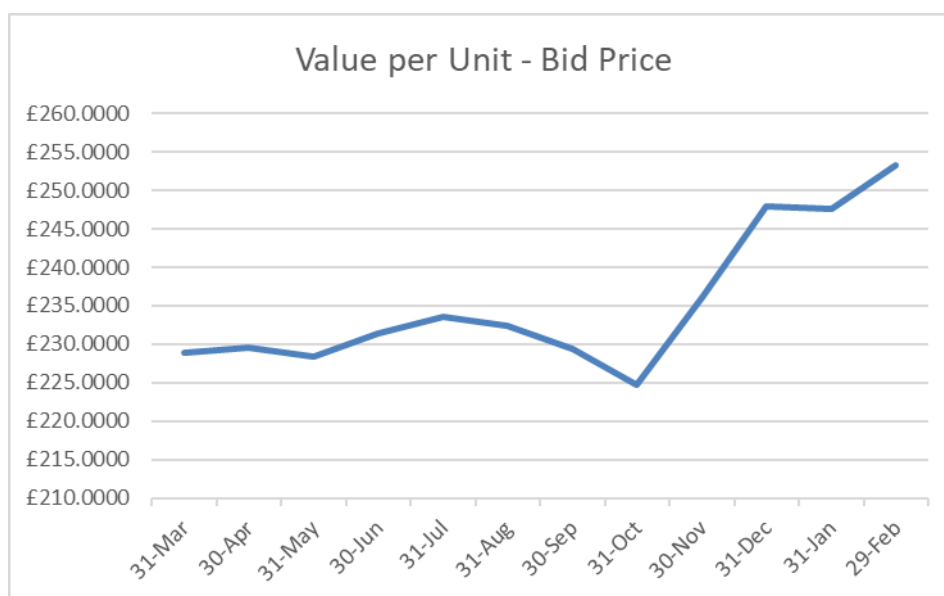
**Update on Fund Balances as at 29<sup>th</sup> February 2024**

6. The table on the following page is a detailed balance sheet as at 29<sup>th</sup> February 2024:

| WAST Charity Balance Sheet as at 29th February 2024 |  |  |              |            |            |          |
|---|--|--|--------------|------------|------------|----------|
|   |  |  | UNRESTRICTED | DESIGNATED | RESTRICTED | TOTAL    |
| ASSETS  | INVESTMENTS                            | COIF Investment Fund                             | £0           | £0         | £250,081   | £250,081 |
|   | CASH & BANK                            | COIF Deposit                                     | £259,719     | £0         | £113,385   | £373,104 |
|   |  | HIB Account                                      | £90,341      | £43,078    | £0         | £133,419 |
|   |  | Current Account                                  | £1,000       | £0         | £0         | £1,000   |
|   | DEBTORS                                | Accrued Income                                   | £0           | £0         | £0         | £0       |
|   |  | Prepayments                                      | £0           | £0         | £0         | £0       |
|   | TOTAL ASSETS:                          |  | £351,060     | £43,078    | £363,466   | £757,604 |
| LIABILITIES   | CREDITORS                              | Trade Creditors                                  | £14,461      | £0         | £8,285     | £22,747  |
|   |  | Deferred Income                                  | £0           | £0         | £97,585    | £97,585  |
|   |  | Accruals   | £35,629      | £16,959    | £32,903    | £85,490  |
|   |  |  | £50,091      | £16,959    | £138,773   | £205,822 |
|   | TOTAL ASSETS LESS LIABILITIES:         |  | £300,970     | £26,119    | £224,693   | £551,782 |
| FUNDS<br>(CAPITAL & RESERVES)                       |  |  | UNRESTRICTED | DESIGNATED | RESTRICTED | TOTAL    |
|   | AMBU                                   | NORTH FUNDS                                      | £83,177      |            |            | £83,243  |
|   | AIRA                                   |  | £66          |            |            |          |
|   | GPCW                                   | CENTRAL & WEST                                   | £32,940      |            |            | £33,457  |
|   | TENP                                   |  | £517         |            |            |          |
|   | GPSE                                   | SOUTHEAST  | £10,293      |            |            | £12,169  |
|   | BARY                                   |  | £1,500       |            |            |          |
|   | CBLT                                   |  | £377         |            |            |          |
|   | GPHQ                                   | NATIONAL   | £46,720      |            |            | £46,720  |
|   | BYFR                                   | CFR's  |              | £576       |            | £8,900   |
|   | CWFR                                   |  |              | £1         |            |          |
|   | RESP                                   |  |              | £8,322     |            |          |
|   | WISH                                   | WISH   |              | £3,400     |            | £3,400   |
|   | BURS                                   | BURSARY  |              | £13,820    |            | £13,820  |
|   | EMSA                                   | EMS AMBULANCE                                    |              |            | £137       | £137     |
|   | HHPB                                   | HOLYHEAD PATIENT BENEFIT                         |              |            | £5,000     | £5,000   |
|   | NHS2                                   | NHSCT DEVELOPMENT GRANT                          |              |            | £0         | £0       |
|   | HRTV                                   | HEART ATTACK VICTIMS                             |              |            | £13,336    | £13,336  |
|   | AMBF                                   | BARMOUTH AMBULANCE EQUIPMENT                     |              |            | £53,533    | £53,533  |
|   | ADMI                                   | 2023-24 CENTRAL (COSTS)/INCOME TO BE APPORTIONED | -£9,226      |            |            | -£2,722  |
|   | INTR                                   |  | £6,504       |            |            |          |
|   | REVL                                   | COIF INVESTMENT REVALUATION RESERVE              | £128,102     |            |            | £128,102 |
|   | NHS3                                   | NHSCT STAGE 3                                    |              |            | £1,400     | £1,400   |
|   | NHS4                                   | NHSCT AMBULANCE GRANT                            |              |            | £2,401     | £2,401   |
|   | CBAY                                   | COLWYN BAY STATION                               |              |            | £148,886   | £148,886 |
|   | TOTAL CAPITAL & RESERVES:              |  | £300,970     | £26,119    | £224,693   | £551,782 |
|   | TOTAL LIABILITIES & CAPITAL & RESERVES |  | £351,060     | £43,078    | £363,466   | £757,604 |

## Update on COIF Investment Fund as at 29<sup>th</sup> February 2024

7. Since the beginning of the new financial year, the markets have continued to be unpredictable and somewhat volatile, dipping and rising on a regular basis as shown in the graph below. We currently hold 1,090.14 units at a unit price of £253 giving a total market value of £276k.



8. As noted in previous Charity Committee meetings, we have further enhanced our scrutiny of these longer-term investments, which includes monitoring the market value on a weekly basis and the frequency with which the fund is updated.

## Possible full audit required for 2024-25 accounts:

9. During 2024-25, due to the planned implementation of the Charity's new strategy, the charity is expected to generate grant income of close to the £250k audit limit, across its projects, mainly funded by its current three NHSCT grants (Development, Stage 3, and Ambulance Grant).
10. NHSCT have intentions of making more grant funding available to its members, among which is WAST Charity, throughout 2024 with its *Innovation Awards*, *Community Resilience*, and *Greener Communities Fund* grant programmes.
11. Should the WAST Charity choose to apply and succeed in its applications for any of these grants, then it is probable that the charity would exceed the £250k income threshold of requiring a full audit of its accounts.



12. The average income received from donations over the past three years has been c£20k, with an average legacy income of c£60k over the same three-year period. Should the charity be fortunate enough to receive these sorts of donations and legacies again during 2024-25, this would also contribute to the charity reaching the £250k threshold which will trigger the requirement of a full audit to take place.
13. The cost of a full audit (c.£16k) in comparison to an independent examination (c.£2k) would result in additional costs to the charity of approx. £14k.

### **Finance impacts of the approved New Strategic Direction for the Charity:**

14. Following approval by the Charity's Board of Trustees on 16 November 2023 of the new strategic direction for the Charity, the financial impacts (staff costs) of the charity's contribution of the implementation of the new plan will be up to £62k and £94k (both ringfenced) in the first (2024/25) and second (2025/26) years of implementation respectively.
15. It was agreed at the time that the costs would be covered by the following funds:

| <b>Year 1 – 2024-25 - £62k</b>  |
|---|
| <ul style="list-style-type: none"> <li>• £46k from the National General Fund</li> <li>• £16k from the revaluation reserve</li> </ul> <p>However, it is noted that the volatility of the value of revaluation reserve arising from almost daily fluctuation in the value of the underlying instruments and the need to sell the underlying assets make the revaluation reserve a less reliable source of funding in this circumstance if other alternatives become available. Following further confirmations received and an updated review, within the £204k income from its NHSCT grants during 2024-25, there is contribution of c£16k which we are allowed to spend as part of the overheads of running the charity. It is proposed therefore that this would be a better funding source for the £16k funding, rather than use the revaluation reserve.</p> |

16. The sustainability of the new strategy will greatly depend on the new Head of Charity and the Fundraising Officer achieving the financial objectives of the plan during their 2-year fixed term contract which also forms the early stages of the implementation of the plan.

## RECOMMENDATIONS

17. That the committee:

- **Notes** the contents of this finance report.
- **Approves** and agrees to use the c£16k contribution from its NHSCT grants to help fund the two new posts during year 1, rather than using revaluation reserves.



|                               |             |
|-------------------------------|-------------|
| <b>AGENDA ITEM No</b>         | <b>8</b>    |
| <b>OPEN or CLOSED</b>         | <b>Open</b> |
| <b>No of ANNEXES ATTACHED</b> | <b>0</b>    |

### Updated Position on Recruitment to Head of Charity Post

|                  |  |
|------------------|--|
| <b>MEETING</b>   | Charity Committee  |
| <b>DATE</b>      | 04 April 2024  |
| <b>EXECUTIVE</b> | Estelle Hitchon, Director of Partnerships and Engagement |
| <b>AUTHOR</b>    | Estelle Hitchon, Director of Partnerships and Engagement |
| <b>CONTACT</b>   | estelle.hitchon2@wales.nhs.uk                            |

### EXECUTIVE SUMMARY

1. The Head of Charity post remains in the banding process. At the time of writing, a banding panel is scheduled for April 5 2024, but it is acknowledged that there are challenges in convening panels because of the availability of trained staff to participate, which means this date is currently not confirmed. The initial delay in progress was the result of the need to complete further paperwork and take advice on the content of the JD to meet the requirements of the process.

### KEY ISSUES/IMPLICATIONS

2. A delay in recruitment is now likely. As a result, it is proposed that the Director of Partnerships and Engagement commits the equivalent of two days per week to charity matters until such time as a Head of Charity is recruited. This approach is supported by the CEO. Once the post has been banded, it will proceed to recruitment as soon as possible.
3. Other options, including advertising prior to banding (outwith process and barred by NHS Wales Shared Services Partnership) and securing consultancy support (time needed to run procurement process), were considered but discounted for the reasons identified.
4. The Trust's Communications Team will assume responsibility for beginning work on branding, website development and marketing in order that no further time is lost in the use of NHS Charities Together development grant funding. Given the monies available, the branding will be commissioned externally, for reasons of both expertise and timeliness.

**RECOMMENDATION:**

It is asked that the Committee receive and take assurance from the update provided.

**REPORT APPROVAL ROUTE**

Charity Committee April 4, 2024

**REPORT APPENDICES**

Not applicable

**REPORT CHECKLIST**

| <b>Confirm that the issues below have been considered and addressed</b> |   | <b>Confirm that the issues below have been considered and addressed</b> |   |
|---|---|---|---|
| EQIA (Inc. Welsh language)  |   | Financial Implications  | X |
| Environmental/Sustainability  |   | Legal Implications  |   |
| Estate  |   | Patient Safety/Safeguarding   |   |
| Ethical Matters   | X | Risks (Inc. Reputational)   | X |
| Health Improvement  |   | Socio Economic Duty   |   |
| Health and Safety   |   | TU Partner Consultation   |   |



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|-------------------------------|-------------|
| <b>AGENDA ITEM No</b>         | <b>9</b>    |
| <b>OPEN or CLOSED</b>         | <b>Open</b> |
| <b>No of ANNEXES ATTACHED</b> | <b>1</b>    |

## RISK MANAGEMENT REPORT

|                  |  |
|------------------|--|
| <b>MEETING</b>   | Charity Committee  |
| <b>DATE</b>      | 04 April 2024  |
| <b>EXECUTIVE</b> | Trish Mills, Director of Corporate Governance/Board Secretary            |
| <b>AUTHOR</b>    | Julie Boalch, Head of Risk/Deputy Board Secretary                        |
| <b>CONTACT</b>   | <a href="mailto:Julie.Boalch@wales.nhs.uk">Julie.Boalch@wales.nhs.uk</a> |

### EXECUTIVE SUMMARY

1. The purpose of the report is to provide an update to Members in respect of risks aligned to the Charity Committee.
2. Work has progressed and continues with Directors to further develop the *Charity Governance Risk* and the *Charity Accounts Reputation Risk*.
3. These risks are described in Annex 1 of the report; the Charity Risk Register summary and were discussed at the Executive Leadership Team (ELT) ahead of Committee.
4. The ELT recommended that the Charity Governance Risk be included on the Charity Risk Register, and this is before the Committee today for approval.
5. Whilst the Charity Accounts Risk has been developed and worked through; the issue of the late filing of accounts no longer presents a risk to the Charity and therefore this risk has been closed. It is included in the summary report for information.
6. The detail of the Charity Governance Risk will be included in the next Committee Risk report which will describe the controls, assurances, and mitigating actions. The detail has been articulated; however, work is underway to finalise this.
7. Work continues within the Corporate Governance Team to establish additional charity risks as described below; however, this work will be progressed more fully by the Trust's new Head of Charity and Risk Officer once in post.
8. Those risks to be developed include:
  - a. Resource and capacity to manage the Charity.
  - b. Trustees – skills, roles and responsibilities and training.
  - c. Compliance with legal and regulatory framework.
  - d. Governance and management of funds

9. There are several risk categories and themes to consider including governance, operational, financial, external and compliance with the law and regulation.

**RECOMMENDATION:**

10. Members are asked to consider and discuss the contents of the report and:
- a) Approve the inclusion of the Charity Governance Risk on the Charity Risk Register.
  - b) Approve the closure of the Charity Accounts Risk.

**KEY ISSUES/IMPLICATIONS**

The key issues and implications are set out in the Executive Summary above.

**REPORT APPROVAL ROUTE**

ELT (27 March 2024)

**REPORT ANNEXES**

Annex 1 – Charity Risk Register Summary Report

**REPORT CHECKLIST**

| Confirm that the issues below have been considered and addressed |    | Confirm that the issues below have been considered and addressed |    |
|--|----|--|----|
| EQIA (Inc. Welsh language)                                       | NA | Financial Implications   | NA |
| Environmental/Sustainability                                     | NA | Legal Implications   | NA |
| Estate   | NA | Patient Safety/Safeguarding                                      | NA |
| Ethical Matters  | NA | Risks (Inc. Reputational)  | NA |
| Health Improvement   | NA | Socio Economic Duty  | NA |
| Health and Safety  | NA | TU Partner Consultation  | NA |

## Annex 1 – Charity Risk Register Summary

| CHARITY RISK REGISTER |  |   |   |                           |
|-----------------------|--|---|---|---------------------------|
| RISK ID               | NEW RISK TITLE   | NEW SUMMARY DESCRIPTION   | EXECUTIVE OWNER                           | RISK SCORE                |
| <b>NEW</b>            | Lack of internal processes and governance structures in place to support the application for grants and the subsequent administration of funds | <p><b>IF</b> there fails to be sufficient governance in place in respect of charity grants including monitoring, spend and reporting</p> <p><b>THEN</b> there is potential for the charity to be incorrectly handling grant funding applications</p> <p><b>RESULTING IN</b> damage to the Charity reputation and an inability to secure grants in the future.</p>   | Director of Partnerships and Engagement   | <b>12</b><br><b>(4x3)</b> |
| <b>CLOSED</b>         | Reputational damage of the Trust's Charity and Trustees due to the late filing of the Annual Return  | <p><b>IF</b> the Trust fails to submit its annual return and the Charity Accounts receive a qualified opinion from Audit Wales</p> <p><b>THEN</b> the public register of charities will show that the Trust's annual return has been filed late</p> <p><b>RESULTING IN</b> the Charity potentially being unable to attract funds because of perceived deficiencies in the Charity's reporting mechanisms.</p> | Director of Finance & Corporate Resources | <b>6</b><br><b>(2x3)</b>  |



## BIDS PANEL HIGHLIGHT REPORT

|                                       |   |
|---------------------------------------|---|
| <b>Bids Panel Meeting Date</b>        | 19 March 2024                                       |
| <b>Charity Committee Meeting Date</b> | 04 April 2024                                       |
| <b>Chair</b>                          | Julie Boalch, Head of Risk / Deputy Board Secretary |

### KEY ESCALATION AND DISCUSSION POINTS

#### ALERT

(Alert the ELT to areas of escalation)

1. N/A

#### ADVISE

(Detail any areas of on-going monitoring, approvals, or new developments to be communicated)

2. **Disposal of CFR Batteries**  
Bids Panel notified that whilst a process for the appropriate disposal of CFR batteries exists, often this is not being followed. It was acknowledged that the current process for all batteries is quite complicated therefore this will be reviewed and simplified to encourage improved compliance across the whole Trust.
3. **TU Representation on Bids Panel and Charity Committee**  
At the January 2024 Charity Committee, it was highlighted that the same TU representatives sit on both the Bids Panel as attend Charity Committee. As TUs do not have voting rights at Committee and declarations of interests are already a standing item on the agenda, all members of the panel were content to continue with the current arrangement.
4. **Charity Funds**  
£46K from the unrestricted national charity monies has been ring fenced to cover the revenue cost for 2 posts being created to manage the charity during 2024/25. Further, £83k is apportioned from the North, Central & West, Southeast funds for year 2 during 2025/26. Because of this there are less than £1K in the national monies for Bids Panel to assign towards bids; however, any new bids relating to the whole of Wales are to be split between the regional accounts. The panel will have more of a focus on where the bids are being funded from moving forward.
5. **Outcome of Applications Considered by Bids Panel**

| Bid Description                 | Amount                            | Directorate         | Outcome of Bids Panel  |
|---------------------------------|-----------------------------------|---------------------|--|
| AACE<br>Commemorative<br>Medals | £39,000 –<br>over BP<br>£5k limit | People &<br>Culture | This bid has been paid for by the Trust from revenue costs as it is for every member of staff to benefit from a medal. |
| Wellbeing Services<br>EMSC      | £17,193 –<br>over BP              | Operations          | The Charity is always keen to support staff health and wellbeing; however, the bid was not                             |



|  |                             |                  |  |
|--|-----------------------------|------------------|--|
|  | £5k limit                   |                  | <p>recommended for approval by the panel in view of the following considerations:</p> <ul style="list-style-type: none"> <li>• Recent investment in Zen Rooms for Control Room Staff.</li> <li>• Bid only relates to x1 staff group (EMCS) and is not equitable across sites.</li> <li>• Bid could encourage staff to remain at their work station and not take regular breaks or go for a walk at break time.</li> <li>• H&amp;S concerns re: risks posed by having more cables from electronic equipment underneath desks.</li> <li>• Estates concerns re: this type of equipment should not be plugged into the same sockets as PCs.</li> <li>• Some additional costs (e.g. that to engage an electrician) queried.</li> </ul> <p>Following discussion at the Executive Leadership Team it was agreed that the bid will be revised to remove the bikes and the retreat and that the Trust will pay for those elements that are deemed appropriate for purchase.</p> |
| Funds for 2023/24 Rugby Season   | £11,000 – over BP £5k limit | Operations       | <p><b>Withdrawn</b></p> <p>It was confirmed that there will not be a full season this coming year therefore bid withdrawn. The Bid will be revised and resubmitted at a later date reflecting planned activity, e.g. friendly games.</p>   |
| MOM 3 events (12 participants)   | £3,300                      | People & Culture | <p><b>Approved</b></p> <p>Cost to be split between the 3 regions.</p>  |
| WISH Blankets with Logo  | £564.51                     | Operations       | <p><b>Approved</b></p> <p>To be funded from WISH monies.</p>   |
| Freeview HD TV Set Top Box Recorder  | £46.95                      | Operations       | <p><b>Approved</b></p> <p>To be funded from South East monies.</p>   |
| 'Jointly' App 2023/24 annual subscription (to enable free access for staff who are carers) | £1,000                      | People & Culture | <p><b>Not Approved</b></p> <p>In principle Bids Panel would support a future submission of the bid with more information, i.e. evidence of the number of staff impacted, level of utilisation, benefits, etc. This bid was for retrospective funding to gather information across the year; however, the information was not presented with the bid despite almost 8 months of being operational.</p>  |

6. **Barmouth Restricted Funds**

A former patient generously left a significant sum of money (c. £53K) to Barmouth Ambulance Station in their will. As the wording of the will is very specific, utilising this money for its specified purpose has proved challenging. Legal advice has been sought, which confirmed that the monies are to be used by the Trust for purchasing ambulance equipment and not for administrative purposes. Barmouth colleagues have put suggestions forward in the past; however, these were not for ambulance equipment. The Bids Panel escalated this issue to the ELT for discussion and suggestions were put forward in relation to defibrillators being issued in the community and training provided for CPR. Further work will be progressed on options and in liaising with community officers on possible ideas.

7. **Blaenau Ffestiniog Kayaks**

Staff at Blaenau Ffestiniog ambulance station were assigned charitable funds monies to purchase some kayaks to be used for leisure purposes. The storage of this sporting equipment at the station is causing some issues and the Health and Safety Team have also expressed concerns regarding appropriate training and insurance – although as this equipment was intended to be used for leisure this is not different to support for other sporting activities such as rugby or gym usage. The Trust's solicitor has advised that these are disposed of immediately.

This discussion has opened questions in relation to approving bids for sport and leisure activities and it was suggested that legal advice be sought for the panel to consider for future bids for kit and the possibility of signing waivers etc. The Bids Panel and ELT are keen that staff and bids are supported for sporting activities given the significant benefits towards health and wellbeing.

Considerations are being given to disposal of the kayaks, potential repurposing with HART/SORT, and whether they can be sold, and the monies returned to the charity account.

**ASSURE**

(Detail here any areas of assurance the Committee has received)

8. The Bids Panel, when making decisions about charitable expenditure must have regard to the guidance on public benefit and will:
  - a. Act within its powers.
  - b. Act honestly and with good intentions, and only in the charity's interest.
  - c. Be sufficiently informed, taking any necessary advice.
  - d. Take account of all relevant factors.
  - e. Ignore irrelevant factors.
  - f. Manage conflicts of interest.
  - g. Make a decision that is within a range of decisions that the panel could make.
9. A revised application form has been implemented for the Bids Panel that includes Director sign off for bids submitted over £5k and agreement to attend a future Committee meeting to share good news stories on the application process itself and the benefit that the fund has had.
10. The panel applied the HFMA guidance (available to view in **Annexes 1 and 2**) to each application to assure itself that the bid was being considered in relation to benefits such as for the relief of sick patients as well as staff and patient benefit.

11. Risks: N/A

## MEETING AGENDA ITEMS

|  |                           |                          |
|--|---------------------------|--------------------------|
| Trade Union Representation at Bids Panel / Charity Committee | Fund Balances             | Applications for Funding |
| Barmouth Restricted Fund                                     | Blaenau Ffestiniog Kayaks |                          |

## ATTENDANCE

| Meeting Date:               | 19/03/24 | 2024/25 Meeting Dates are being arranged |  |  |  |  |
|-----------------------------|----------|--|--|--|--|--|
| <b>Julie Boalch [Chair]</b> |          |  |  |  |  |  |
| Lisa Trounce                |          |  |  |  |  |  |
| Lois Hough                  |          |  |  |  |  |  |
| Bernadette Mitchell         |          |  |  |  |  |  |
| Julie Stokes                |          |  |  |  |  |  |
| Jill Gill                   |          |  |  |  |  |  |
| Luke Watkins                |          |  |  |  |  |  |
| Olaide Kazeem               |          |  |  |  |  |  |
| Aled Williams               |          |  |  |  |  |  |
| Nicci Stephens              |          |  |  |  |  |  |
| Damon Turner                |          |  |  |  |  |  |
| Hugh Parry                  |          |  |  |  |  |  |

|  |                    |
|--|--------------------|
|  | Attended           |
|  | Deputy attended    |
|  | Apologies received |
|  | No longer member   |



**HFMA briefing**  
August 2023



# Charitable expenditure on staff



# Introduction

A charitable fund can only be spent in line with its charitable purpose. In other words, in the interests of the fund's beneficiaries. For NHS charities this is NHS patients, and not the NHS body to which it is linked<sup>1</sup>.

Expenditure on staff is, under this definition, a grey area which is growing in relevance post pandemic and during the current cost of living crisis.

This briefing outlines the legal position, identifies risks to be considered and outlines the decision making and governance processes the trustee<sup>2</sup> must follow before spending resources from charitable funds on NHS staff.

## Charity independence, public benefit and objects

### Independence

NHS charities are independent from the NHS body<sup>3</sup> even when that NHS body is the corporate trustee. Any potential conflicts of interest, stemming from the NHS body being the corporate trustee of the charity, should be managed in accordance with charity law, the appropriate charity regulator's guidance and with reference to the charity's governing document.

### Public benefit

All charities' purpose is for the public benefit. The trustee needs to be aware of, and have regard to, the guidance on public benefit issued by the relevant regulator.

Clearly, public benefit is both:

- public – this means that the benefit must be to the public in general or a sufficient section of the public rather than to an individual or a small group of people
- beneficial – this means that it is beneficial in a way that it is identifiable and capable of being supported by evidence, if necessary.

Essentially, public benefit is the way that a charity makes a positive difference to the public.

Whether a charity is of public benefit is assessed differently in the different parts of the United Kingdom. In England, Wales and Northern Ireland the assessment is based on the purpose of the charity as set up in its governing document. In Scotland, the assessment is based on what the charity is actually doing.

The Charity Commission for England and Wales has developed comprehensive guidance on this complex matter covering three areas:

- PB1 Public benefit: the public benefit requirements<sup>4</sup>
- PB2 Public benefit: running a charity<sup>5</sup>
- PB3 Public benefit: reporting<sup>6</sup>.

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<sup>1</sup> HFMA, *Practical guide NHS charitable funds*, May 2020

<sup>2</sup> In this briefing, we refer to trustee because most NHS charities have a corporate trustee. The trustee is represented by the NHS body's board or a sub-committee of the board so the groups should be having the discussions and making the decisions. For independent NHS charities, this should be read as trustees – meaning the board of trustees.

<sup>3</sup> Charity Commission for England and Wales, *Charities and public service delivery an introduction and overview*, March 2012 (section 7)

<sup>4</sup> Charity Commission for England and Wales, *Public benefit the public benefit requirement PB1*, September 2013

<sup>5</sup> Charity Commission for England and Wales, *Public benefit running a charity PB2*, September 2013

<sup>6</sup> Charity Commission for England and Wales, *Public benefit reporting PB3*, September 2013

The Office of Scottish Charity Regulator (OSCR) has also developed guidance<sup>7</sup> on what public benefit means. In Scotland, charities have to actively provide benefit or intend to provide it – a charity which does nothing for a prolonged period is unlikely to be providing public benefit and may fail the charity test. There are some exceptions to this requirement.

The Charity Commission for Northern Ireland (CCNI) has developed guidance for those establishing new charities and those managing charities:

- CCNI PBR1 *The public benefit requirement*<sup>8</sup>
- CCNI PBG *Public benefit glossary*<sup>9</sup>.

In summary, charities can subsidise public funds, including NHS exchequer funds, as long as doing so is for the benefit of the public.

## Charity objects

The trustee is responsible for the NHS charity's compliance with both charity law and the charity's governing document or objects<sup>10</sup>. Decisions must therefore be directed by the charity's objects and it is these objects that, for NHS charities, are generally about patients rather than staff and relate to health rather than the relief of poverty. While it is widely acknowledged that poverty is a key determinant of poor health outcomes, additional payments direct to staff from charitable resources is unlikely to pass the public benefit test.

## Charitable spending on staff

The remuneration, employment conditions and well-being of NHS staff are the responsibility of its employer and not the charity, however charitable funds can be used on NHS staff, but the charity regulators are less likely to challenge that spending where the staff benefit demonstrably translates to patient outcomes. For example, additional training, the provision of a gym, mental health support and rest areas may be viewed as improving the knowledge, health and well-being of the staff, making them more able to provide high quality care for their patients.

Areas of charitable spending on staff which may need additional consideration include:

- Christmas parties – some NHS charities fund parties on the basis that they are open to all staff and improve staff morale which results in improved healthcare (happy staff equals happy patients). However, at a recent conference a delegate noted that only 6% of staff attended parties at their trust which raises the question about whether the parties meet the public benefit test. It is important that the trustee discusses the basis on which parties are, or are not, funded. It should also be noted that social functions provided for employees are normally taxable as a benefit in kind. However, there is an exemption from tax and national insurance contributions (NICs), if an organisation provides an annual party or similar function for all employees<sup>11</sup>.
- Award ceremonies and/ or prizes – some NHS charities part fund these ceremonies and prizes because they raise staff morale, support team building and share best practice which should result in better patient care. However, in these cases there is sometimes the complicating factor of external, usually commercial sponsorship. Some charities take the view that sponsorship arrangements are between the NHS body and the sponsor, while others manage this as commercial income for the NHS charity. The tax consequences of such income must be considered in relation to all parties – the NHS charity, the NHS body and the staff member receiving the prize.
- Retirement gifts – the question here is that showing appreciation by colleagues and/ or by the NHS body for services to the NHS is arguably more about being viewed as a good workplace

<sup>7</sup> OSCR *Meeting the charity test guidance public benefit*, August 2017

<sup>8</sup> CCNI, *PBR1 public benefit requirement*, July 2016

<sup>9</sup> CCNI, *PBG public benefit glossary*, July 2013

<sup>10</sup> Charity Commission for England and Wales, *Charities and public service delivery an introduction and overview*, March 2012 (section 4)

<sup>11</sup> HMRC, *Expenses and benefits: social functions and parties*, accessed July 2023

or employer rather than about the on-going benefit to NHS patients since the gift is to someone who is leaving the patient care setting.

- Retirement parties – some charities do not fund them on the basis that the retiring staff member will no longer provide care for NHS patients and so there is no public benefit. Others do fund these events, for example, contributing an agreed amount per head to a small gathering. The reason for doing this is that it boosts the morale of all of the staff still caring for NHS patients and therefore has a public benefit.
- Hardship funds – in the current financial climate, some NHS charities are considering providing direct financial support to staff to ease the cost of living crisis. The trustee should refer to the charitable objects to support their award decision and pay heed to the effect on patient care – the more tenuous the link, the greater the likelihood of challenge. Targeted support to staff most in need may be easier to justify. For example, help with transport costs bringing lower paid workers into the hospital has a more direct link to patient care than, say, an across-the-board payment to all staff. The provision of goods is more likely to be easily justified than cash payments. For example, the targeted provision of food in certain staff areas meets the nutritional needs of staff members therefore keeping them fit and helping them provide better care.

There is no right or wrong answer to any of these examples as long as the decision has been fully discussed and documented to demonstrate that there is a clear link to benefit to NHS patients and it is charitable in nature. The trustee must satisfy itself that the expenditure will have the result of making staff more effective in their role of caring for NHS patients. Also, that that of all of the potential uses for the funds this is the best, or one of the best, uses to which the charitable funds can be put to achieve patient benefit. The trustee should consider whether the money could be used elsewhere to make a bigger impact.

## Other risk considerations

When using charitable resources for NHS staff, the trustee must also consider:

- Tax issues – an additional payment or gift to all staff or to a group of staff is likely to be viewed as remuneration by HMRC, so employment taxes may fall due to the employer and the employee.
- Reputational risk – is the expenditure likely to damage the reputation of the charity in the eyes of the public and/or potential donors? For example, buying alcohol at a staff party.
- Donors' wishes – often money will be given to NHS charities with an expectation that it will be spent on staff, for example, 'as a treat for the staff on ward x' or 'for the staff to have a meal out'. Those receiving donations must make it clear that the money may not be used directly for a party or a treat, if that is the charity's policy, but will be used to fund other initiatives that staff will benefit from. Ideally, they will be able to provide examples of how staff benefit from NHS charitable funds.
- Staff perception – if policies differ between funds then staff might think that the way that charitable funds are being used is not fair or equitable. On the other hand, some staff may be much more engaged in fundraising than others and may consider that they have 'earned' the benefit more than others. This should be part of the reputational risk consideration made by the trustee.

It is therefore important that the trustee has sight of and makes decisions about spending on NHS staff at a properly recorded meeting and follow the principles of *Making decisions at a charity*<sup>12</sup> *It's your decision: charity trustees and decision making*<sup>13</sup>.

To this end, trustee should:

- act within its powers

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<sup>13</sup> Charity Commission for England and Wales, *It's your decision: charity trustees and decision making*, June 2023

- act honestly and with good intentions, and only in the charity's interests
- be sufficiently informed, taking any necessary advice
- take account of all relevant factors
- ignore irrelevant factors
- manage conflicts of interest
- make a decision that is within a range of decisions that a reasonable trustee could make.

Questions that the trustee should ask include (but are not limited to):

- is the spending in the interests of the patients?
- is there a more effective way of spending that money or a higher priority activity for patient benefit?
- have the donors expressed a wish that the money be used for the benefit of staff caring for patients?
- what are the risks – legal, tax, reputational?
- does the expenditure fit with the mission?
- is the NHS charity acting independently or is this driven by the NHS body and the charity is simply making the payment/ recognising the expenditure?
- what is the likely total cost including tax (payroll and VAT)?
- can the intended charitable outcome from a particular payment be measured and demonstrated?
- how effective (in terms of value for money) will the particular payment be in delivering the ultimate outcome?
- how strong (or tenuous) is the connection between the particular payment and the intended charitable outcome?

The trustee should develop a policy statement, that is widely published, that reflects all the above risks and issues and against which all requests for staff benefits can be assessed.

Once the policy for using charitable funds on staff has been established, procedures need to be established for how the expenditure will be incurred.

It may be that staff members will incur the costs personally and are then reimbursed or the NHS charity will make the purchase directly. If staff members are to be reimbursed, then receipts will need to be provided and consideration needs to be given to how the charity can be sure that the gift has been received by the appropriate person.

It is important that the procedures for approving expenditure are clearly communicated to staff so that they do not incur costs in the expectation that they will be reimbursed.



## About the HFMA

The Healthcare Financial Management Association (HFMA) is the professional body for finance staff in healthcare. For over 70 years, it has provided independent and objective advice to its members and the wider healthcare community. It is a charitable organisation that promotes best practice and innovation in financial management and governance across the UK health economy through its local and national networks.

The association also analyses and responds to national policy and aims to exert influence in shaping the wider healthcare agenda. It has particular interest in promoting the highest professional standards in financial management and governance and is keen to work with other organisations to promote approaches that really are 'fit for purpose' and effective.

The HFMA offers a range of qualifications in healthcare business and finance at undergraduate and postgraduate level and can provide a route to an MBA in healthcare finance. The qualifications are delivered through HFMA's Academy which was launched in 2017 and has already established strong learner and alumni networks.

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While every care had been taken in the preparation of this briefing, the HFMA cannot in any circumstances accept responsibility for errors or omissions, and is not responsible for any loss occasioned to any person or organisation acting or refraining from action as a result of any material in it.

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# Spending NHS charitable funds



## Introduction

The HFMA published a briefing *NHS charities and public benefit (England and Wales)* in October 2016. The briefing was issued in a time of financial pressure to remind NHS bodies of the importance of meeting the public benefit requirement when spending charitable funds.

The briefing has been updated and revised as a result of the unprecedented increase in donations to the NHS as a result of the Covid-19 pandemic. It sets out the issues that need to be considered when spending charitable funds. Where possible, this briefing covers the requirements for the devolved nations.

The HFMA and FFF have worked together to develop the **NHS Finance Forum**, specifically for the finance community to support each other through this challenging period.

The Forum currently includes a useful links section and discussion boards covering subjects such as the annual accounts, governance arrangements and collecting Covid-19 cost data. New discussion boards will be added based on user feedback, and users can start their own topics in any of the discussion boards already available.

Access to the Forum is by invitation/request and is only available to individuals within the finance community who work for the NHS and who have an NHS, DHSC, Gov.Wales, Gov.Scotland, hscni.net, HFMA or FFF email address.

If you wish to be part of the Forum, please visit <https://forums.hfma.org.uk/register.php>

Once registered, please visit the 'User Guide' section to find out how to set up your profile and start posting.

## Charitable expenditure

The legal and regulatory requirements for charities are slightly different in England and Wales, Scotland, and Northern Ireland. The legal requirements and reference to guidance for each of the devolved nations is set out in an appendix to this briefing.

Having said that, in all nations, charitable expenditure must be for:

- a **charitable purpose** – these are set out in legislation but include the advancement of health and/ or the saving of lives in all devolved nations and
- the **public benefit**. This is, in effect, charity makes a positive difference to the public so it must:
  - be beneficial – any detriment or harm must be outweighed by the benefit
  - be for the public in general or a section of it so there must not be unduly restrictive conditions on who can access the benefit
  - be demonstrable, this usually means that the benefits are demonstrated by being recognisable, identifiable, definable or describable
  - not give rise to more than an incidental personal benefit.

Charitable expenditure must also meet any conditions attached to it by donors – as long as those conditions meet the charitable expenditure tests above. So, a donation that was for the treatment of a named individual would not meet the tests above because it would not meet the public benefit test.

### NHS charities' charitable purpose

Most NHS charities in England and Wales will have a trust deed that says that it can spend its money 'for all or any charitable purpose or purposes relating to the National Health Service'. In some cases, the deed will specify a geographic area or a specific NHS body. For example,

'The trustee shall hold the trust fund upon trust to apply the income, and at its discretion, so far as may be permissible, the capital, for the general purposes of abc NHS Trust or any charitable purpose or purposes relating to the National Health Service in xyzshire (hereinafter referred to as "the objects").'

In Scotland, the charitable purpose might be set out as follows:

'The advancement of health, through:

- (a) improvement in the physical and mental health of the people of Scotland;
- (b) the prevention, diagnosis and treatment of illness;
- (c) the provision of services and facilities in connection to the above; and
- (d) the research into any matters relating to the causation, prevention, diagnosis or treatment of illness, or into such other matters relating to the health service as the Trustees see fit.

To observe any conditions attached to a donation or legacy prescribed by a donor to the charity, so far as is reasonably practicable, and consistent with the above purpose and the law.<sup>1</sup>

The corporate trustee, or the board acting as the corporate trustee, must know what the NHS charity's purpose is before making decisions on how donated funds can be spent.

### NHS charities' trustee arrangements

Most NHS bodies have an associated NHS charity – and in the vast majority of cases<sup>2</sup>, the NHS body is the corporate trustee of the charity.

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<sup>1</sup> Lothian Health Board endowment fund, *Edinburgh and Lothians Health Foundation Charter*, June 2018

<sup>2</sup> In England, NHS charities can take independent status which means that they appoint their own trustees and work with the NHS body under the terms of a memorandum of understanding

The governing body of an NHS body administers the exchequer funds provided by government. Where there is a corporate trustee, the same governing body also acts on behalf of that corporate trustee for any charitable funds associated with that NHS body (the NHS charity).

When acting as the corporate trustee, governing bodies of NHS bodies must recognise that:

- the charitable funds they are managing are distinct from exchequer (NHS) monies
- they have separate and distinct responsibilities for the administration of the charitable funds.

This means that when deciding how to spend NHS charitable funds, the trustee(s) need to consider:

- how the charitable purpose of the NHS charity will be met
- whether the beneficiaries of the expenditure are consistent with the charity's purpose
- whether the personal benefits are no more than incidental
- how any risks of detriment or harm to the charity's beneficiaries or to the public in general will be managed.

## The boundary between charitable and exchequer spending

There can be problems in identifying when it is appropriate for charitable funds to be spent on services that are usually funded by the public sector. Section 3.3c of the Charity Commission for England and Wales' guidance to NHS charities<sup>3</sup> states that they are permitted to contribute to the delivery of public services provided that:

- a clear **charitable purpose** is served that falls within the **trusts and powers of the charity** concerned
- the decision is made in the interests of the charity **to further its charitable objects**
- there is a **clear, open, and independent decision-making process** by the trustee(s) to support the decision to apply charitable funds in this way (including an assessment of how far the public sector body's duty of provision extends).

The Charity Commission for England and Wales has issued guidance specifically about charities and public service delivery<sup>4</sup> that advises that charities that engage in public service delivery should:

- stick to their mission:
  - the activity must be consistent with the charity's objects and powers
  - it must meet the needs of the charity's beneficiaries
  - the risks need to have been assessed and mitigated against
- guard their independence
  - the trustee(s) must act solely in the interests of the charity
  - board members of the corporate trustee must remember that they are not acting as a delegate or representative of the NHS but are, in effect, the brains of the NHS body that is the trustee
- know their worth
  - charities that are providing services to a public body these should be at full cost unless it is in the charity's interest to provide those services at a subsidy
  - the decision must be based on the interests of the charity and the needs of its beneficiaries.

The guidance goes on to state there is no legal prohibition on charities delivering public services subject to meeting the requirements of charity law summarised above. In the UK, the provision of medical care and treatment is a public service – NHS charities would not normally provide healthcare services or make grants that subsidise the provision of healthcare services. However, NHS charities can and do contribute to the improvement of healthcare services.

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<sup>3</sup> Charity Commission for England and Wales, *NHS charities guidance*, February 2012

<sup>4</sup> Charity Commission for England and Wales, *Charities and public service delivery: an introduction and overview*, March 2012

## Spending NHS charitable funds

NHS charities have always had to follow the requirements of charities law as set out above. However, the pandemic has increased the level of donations and therefore public interest in NHS charities.

### Spending on patients

Patient focused spending (unless directed mainly towards private patients) will generally meet the public benefit test. However, the following questions should be asked to confirm whether or not spending is appropriate:

- is it within the objects of the charity concerned and, if the funds are also restricted, within the terms of that restriction?
- is the immediate and direct effect of the spending too far removed from the intended charitable outcome to guarantee that outcome?
- does it represent a more effective way of applying available funds than other alternatives that may be in need of funding?

### Spending on assets

Grants to pay for equipment or other non-current assets for patient use are also likely to meet the public benefit test as long as the trustee(s) have assurance that they will have an ongoing use. In other words, there is no point buying equipment for a ward that is about to be closed or a service that is about to be transferred to another organisation. This is a key consideration in relation to assets that are purchased to be used during the Covid-19 pandemic.

### Spending on NHS staff

Spending charitable funds on staff, equipment to be used by staff and staff events is a more complex area. Even when there is a specific staff welfare fund, expenditure will only meet the public benefit test if the staff benefit translates demonstrably to the relief of sickness of NHS patients. Having said that, NHS charitable funds are regularly spent on a range of items for staff – such as, leisure, kitchen and library facilities through to educational grants, scholarships and study leave, hospitality, Christmas and other social functions.

In relation to spending on staff, the usual justification is that staff morale is improved, which will make staff more effective in their roles which will therefore lead to better care of patients.

In deciding how to spend funds available for staff welfare purposes the trustee(s) concerned need to consider:

- to what extent the intended charitable outcome from a particular payment can be measured and demonstrated AND
- how effective (in terms of value for money) the particular payment used will be in delivering the ultimate outcome AND
- how strong (or tenuous) the connection may be between the particular payment used and the charitable outcome intended.

This means trustees need to analyse the payment's usefulness – in terms of patient benefit – and assess it against other options and priorities for funding. This includes considering whether the type of purchase and level of expenditure are appropriate.

This approach does not rule out gifts to individual members of staff or benefits for a wider number of staff where there is a clear link to the care of NHS patients - for example, where it is judged to further the objects of the charity by confirming the relevant NHS body as a good employer and making it easier for that body to attract and retain employees of high calibre in the future. However, if there are limited charitable funds available the trustee(s) may view a more direct means of improving staff

effectiveness (and therefore of supporting the services delivered by the NHS body) with measurable outcomes as representing better value for money. For example, funding a training course to address an immediate training need, leading directly (and on a continuing basis) to improved patient care.

It is also important for trustees to understand and assess whether there are any tax consequences – for the charity or the staff – of such expenditure. Gifts or subsidies for staff may be benefits in kind that attract income tax<sup>5</sup>. There are specific tax rules<sup>6</sup> regarding functions for employees that must be met whether the cost of the event is being funded by a charity or not.

Ultimately this is a matter for the trustees' discretion – after they have considered all relevant factors.

Once the decision is made, the trustees should record it. The minutes or other formal records should show that they actively considered the matter; their written record needs to be sufficient to allow someone to understand the issues, the decision and the reasons for it. This will be helpful for them to refer to in the event that their decision is questioned – whether by the Commission, the media, or others.

### Covid-19 appeals

During the Covid-19 pandemic donations<sup>7</sup> have been given to the NHS specifically to be spent on staff. This does not remove the need for trustee(s) to assess and be satisfied that the public benefit test has been met – the personal benefit gained by the staff must be incidental to the public benefit of improving the healthcare services provided.

However, the conditions attached to the donations may mean that the money cannot be spent on equipment or services for patients but the questions above still need to be answered. For example:

- the purchase of care packages and/or food and accommodation for staff working additional hours or away from home is expected to benefit the care of patients because staff will be fed and rested when they are working in unusually stressful and difficult times. However, this justification may not be valid if the care packages are being given to staff whose working life has not been impacted by the pandemic.
- the funding of counselling sessions in the future for staff who have suffered mental health issues as a result of working during the pandemic should benefit patient care in the future because those staff will be able to continue to work effectively if their mental health issues are addressed. However, consideration should be given to whether this charitable expenditure is funding care that should be provided by the NHS body as an employer.
- a celebratory event is planned for all staff of an NHS provider to attend once the pandemic is over to say 'thank you' and recognise the impact Covid-19 had on their working lives. The event will include presentations to individuals to recognise their actions, it will also include a short reflection on the impact on the organisation including a memorial presentation and information on how staff can input into learning lessons from the pandemic. After the formal part of the evening, there will be a meal, a subsidised bar and a band. The public benefit of the event will be increased staff morale, renewed engagement of staff in what changes can be made to improve patient care and improved staff retention as they feel valued for the role they play. As staff from the whole organisation will be invited, it will also be an opportunity to renew inter-departmental relationships that were developed during the pandemic. However, a less formal 'knees up' with a free bar is less likely to be of public benefit because while it might increase staff morale in the short term, there are unlikely to be any longer term benefits for patients in terms of lessons learned and improved staff retention and relationships.

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<sup>5</sup> NHS Employers, *HMRC guidance on tax and expenses during COVID-19 response*, April 2020

<sup>6</sup> HMRC, *Expenses and benefits: social functions and parties*, accessed 27 April 2020

<sup>7</sup> HFMA, *Checklist for accepting gifts or donations*, April 2020



## Checklist

The following checklist will ensure that the appropriate considerations are made when committing NHS charitable funds:

| Consideration  | Response |
|--|----------|
| What are the charitable purposes set out in the NHS charity's governing document understood?   |          |
| Assuming that the charitable purpose is the advancement of healthcare – how does this expenditure meet that purpose?   |          |
| What is the public benefit of this expenditure?  |          |
| Is any personal benefit incidental? How is this going to be demonstrated?  |          |
| Are the conditions attached to donations clearly understood?   |          |
| Does the proposed expenditure meet the conditions attached to that expenditure?  |          |
| If staff are going to benefit from the charitable expenditure, have the taxation consequences been considered?   |          |
| Could the money be more effectively spend on another project?  |          |
| Has the decision to spend charitable funds been made independently of the NHS body? Where there is a corporate trustee, this means that the decision should have been made at a meeting that is clearly separate from a board meeting, with its own agenda and objectives and minutes. |          |
| Has the decision-making process been documented?   |          |

## Appendix 1: legal requirements and guidance for each of the devolved nations

### England and Wales

#### Legal requirements

Section 1 of the *Charities Act 2011* ('the 2011 Act') states that for an organisation to be charitable it must have only charitable purposes. One of the charitable purposes is the advancement of health or saving lives. Section 2 of the 2011 Act requires that a charity's purpose must be for the 'public benefit' – if this is not the case, the organisation is not a charity.

Under section 17 of the 2011 Act, the Charity Commission for England and Wales must issue guidance on the public benefit objective and charity trustees must have regard to that guidance. In practice this means that trustees must be able to demonstrate that they are aware of the Commission's guidance and that they have taken it into account.

Charities in England and Wales are required by the paragraph 1.18 of the Charities Statement of Recommended Practice (SORP) to:

- explain the main activities undertaken to further the charity's purpose for the public benefit
- include in their report a statement confirming whether the trustees have had regard to the Charity Commission's guidance<sup>8</sup> on public benefit.

#### Guidance in relation to public benefit

The Charity Commission for England and Wales has developed comprehensive guidance on this complex area covering three areas:

- PB1 *Public benefit: the public benefit requirements*<sup>9</sup>
- PB2 *Public benefit: running a charity*<sup>10</sup>
- PB3 *Public benefit: reporting*<sup>11</sup>.

### Scotland

#### Legal requirements

Section 7 of the *Charities and Trustee Investment (Scotland) Act 2005* ('the 2005 Act') sets out the charity test that all charities in Scotland must meet. Organisations that do not meet the charity test are not registered as charities.

The charity test is in two parts:

- that the organisation has only charitable purposes
- that the charity must provide public benefit in Scotland or elsewhere.

Section 8 of the 2005 Act defines public benefit.

Under section 9 of the 2005 Act, the Office of the Scottish Charity Regulator (OSCR) must issue guidance on how it determined whether a body meets the charity test.

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<sup>8</sup> <https://www.gov.uk/government/publications/public-benefit-reporting-pb3>

<sup>9</sup> [www.gov.uk/government/publications/public-benefit-the-public-benefit-requirement-pb1](http://www.gov.uk/government/publications/public-benefit-the-public-benefit-requirement-pb1)

<sup>10</sup> [www.gov.uk/government/publications/public-benefit-running-a-charity-pb2](http://www.gov.uk/government/publications/public-benefit-running-a-charity-pb2)

<sup>11</sup> [www.gov.uk/government/publications/public-benefit-reporting-pb3](http://www.gov.uk/government/publications/public-benefit-reporting-pb3)



## Guidance in relation to public benefit

OSCR has also developed guidance<sup>12</sup> on what public benefit means in Scotland. Page 23 onwards of that guidance<sup>13</sup> includes examples of how a charity with the charitable purpose of the advancement of health might meet the public benefit test:

‘The activities can be direct and focus on curing disease, illness or relieving symptoms and suffering. Alternatively, they can be preventative activities aimed at improving public health more widely. Activities can indirectly advance health, for example providing support to families of the terminally ill.’

## Northern Ireland

### Legal requirements

Section 2 of the *Charities Act (Northern Ireland) 2008* (‘the 2008 Act’) requires that a charity’s purpose must fall within the list of charitable purposes and be for the ‘public benefit’ – if this is not the case, the organisation is not a charity.

Section 3 of the 2008 Act defines the public benefit requirement. Section 4 of the 2008 Act states that the Charity Commission for Northern Ireland must issue guidance in relation to public benefit and charity trustees must have regard to that guidance. This means that trustees include a statement relating to public benefit in their annual report and accounts

### Guidance in relation to public benefit

The Charity Commission for Northern Ireland has developed guidance for those establishing new charities and those managing charities:

- CCNI PBR1 *The public benefit requirement*<sup>14</sup>
- CCNI PBG *Public benefit glossary*<sup>15</sup>

The guidance sets out three types of benefit that a charity may provide using health related examples:

- direct benefit: this is the benefit beneficiaries may receive through the charity carrying out its purpose. For example, patients benefiting from attending a charitable hospital.
- indirect benefit: this is benefit that is received in ways other than through the charity carrying out its main purpose. For example, a charity which assists nurses through funding or accommodation will indirectly benefit the patients who are cared for by those nurses.
- wider benefit: this is benefit to the community at large which flows from a charity’s purposes. For example, the benefit to society from having a healthier population.

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<sup>12</sup> [www.oscr.org.uk/guidance-and-forms/meeting-the-charity-test-guidance/public-benefit](http://www.oscr.org.uk/guidance-and-forms/meeting-the-charity-test-guidance/public-benefit)

<sup>13</sup> [https://www.oscr.org.uk/media/2994/v53\\_meeting-the-charity-test-guidance\\_final\\_published.pdf](https://www.oscr.org.uk/media/2994/v53_meeting-the-charity-test-guidance_final_published.pdf)

<sup>14</sup> [www.charitycommissionni.org.uk/media/1060/ccni-pbr1-public-benefit-requirement-v20.pdf](http://www.charitycommissionni.org.uk/media/1060/ccni-pbr1-public-benefit-requirement-v20.pdf)

<sup>15</sup> [www.charitycommissionni.org.uk/media/1061/20160520-ccni-pbg-glossary-v10.pdf](http://www.charitycommissionni.org.uk/media/1061/20160520-ccni-pbg-glossary-v10.pdf)

## About the HFMA

The Healthcare Financial Management Association (HFMA) is the professional body for finance staff in healthcare. For nearly 70 years, it has provided independent and objective advice to its members and the wider healthcare community. It is a charitable organisation that promotes best practice and innovation in financial management and governance across the UK health economy through its local and national networks.

The association also analyses and responds to national policy and aims to exert influence in shaping the wider healthcare agenda. It has particular interest in promoting the highest professional standards in financial management and governance and is keen to work with other organisations to promote approaches that really are 'fit for purpose' and effective.

The HFMA offers a range of qualifications in healthcare business and finance at undergraduate and postgraduate level and can provide a route to an MBA in healthcare finance. The qualifications are delivered through HFMA's Academy which was launched in 2017 and has already established strong learner and alumni networks.

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Healthcare Financial Management Association (HFMA) is a registered charity in England and Wales, no 1114463 and Scotland, no SCO41994.

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Gwasanaethau Ambiwlans Cymru  
Welsh Ambulance Services  
NHS Trust

|                       |             |
|-----------------------|-------------|
| <b>AGENDA ITEM No</b> | <b>12</b>   |
| <b>OPEN or CLOSED</b> | <b>Open</b> |
| <b>No of ANNEXES</b>  | <b>2</b>    |

## COMMITTEE CYCLE OF BUSINESS 2024-25 & MONITORING REPORT

|                  |  |
|------------------|--|
| <b>MEETING</b>   | Charity Committee  |
| <b>DATE</b>      | 4 April 2024   |
| <b>EXECUTIVE</b> | Trish Mills, Director of Corporate Governance/Board Secretary          |
| <b>AUTHOR</b>    | Trish Mills, Director of Corporate Governance/Board Secretary          |
| <b>CONTACT</b>   | <a href="mailto:Trish.mills@wales.nhs.uk">Trish.mills@wales.nhs.uk</a> |

### EXECUTIVE SUMMARY

1. Updating of the cycle of business for this committee is the final step in the 2023/24 effectiveness reviews that were conducted in Q4. Amendments to the Committee's terms of reference agreed in Q4 have been incorporated into this updated cycle of business.
2. The cycle has been developed with direct correlation to the duties in the terms of reference (red text). This will allow members to review the appropriateness of the proposed reports and their frequency.
3. The cycle for the Committee is a maturing document which will grow organically over the next 12 months. There are some areas of the cycle where reporting remains to be developed as the charity is resourced in 2024/25.
4. There are no matters to escalate to the Committee on the Cycle of Business Monitoring Report for quarter one.

### RECOMMENDATION:

5. The Committee is asked to:
  - (a) Review and approve the 2024/25 cycle of business at Annex 1; and
  - (b) Note the cycle of business monitoring document at Annex 2.

| KEY ISSUES/IMPLICATIONS |
|-------------------------|
| As above                |
| REPORT APPROVAL ROUTE   |
| N/A                     |

| REPORT APPENDICIES  |
|---|
| <p>Annex 1 – Cycle of business 2024/25</p> <p>Annex 2 – Cycle of business monitoring report</p> |

| REPORT CHECKLIST   |    |  |    |
|--|----|--|----|
| Confirm that the issues below have been considered and addressed |    | Confirm that the issues below have been considered and addressed |    |
| EQIA (Inc. Welsh language)                                       | NA | Financial Implications   | NA |
| Environmental/Sustainability                                     | NA | Legal Implications   | NA |
| Estate   | NA | Patient Safety/Safeguarding                                      | NA |
| Ethical Matters  | NA | Risks (Inc. Reputational)  | NA |
| Health Improvement   | NA | Socio Economic Duty  | NA |
| Health and Safety  | NA | TU Partner Consultation  | NA |

## **CYCLE OF BUSINESS 2024/25**

### **SITUATION**

6. The purpose of this paper is to provide the Committee with the updated cycle of business as the final step in the 2023/24 effectiveness review process.

### **BACKGROUND**

7. The Committee carried out its annual effectiveness review on 18 January 2024. This included a review of its terms of reference, amendments to which were approved by the Committee at that meeting.
8. The final step in the effectiveness review process is the development a cycle of business for the Committee.

### **ASSESSMENT**

Cycle of Business:

9. A cycle of business provides order and structure and sets a Committee work plan for the year. This, together with the Board Assurance Framework and forward planner drives agenda setting. It also:
  - 9.1. allows papers to be planned in advance, giving Directors and report writers the opportunity to plan necessary pre-committee forums and align cycles of business;
  - 9.2. schedules compliance related reports according to legislative or regulatory timeframes;
  - 9.3. provides focus for reporting and an opportunity to see where there may be duplication, gaps, and interrelationships;
  - 9.4. generates commitment to review matters that may sometimes be vulnerable to postponement;
  - 9.5. allows for easy tracking of the Committee's adherence to the cycle which is a marker of an effective Committee;
  - 9.6. provides for a collective awareness and agreement of the areas where it applies its focus on an annual basis; and
  - 9.7. removes the ad hoc elements of agenda setting.

10. Whilst it is inevitable that other items will arise from time to time, the cycle allows them to be prioritised - perhaps coming later on the agenda.
11. The cycle of business at **Annex 1** has been designed to do all the above. It includes further detail on the pre-committee forums, lead presenters, purpose of reports and any relevant and/or helpful commentary. It also includes each of the duties for the Committee in the terms of reference (in red text) so members can see and demonstrate that the reporting expected for each area will in fact provide appropriate assurance, generate discussion, and allow for the right balance of challenge and support.
12. The cycle for the Committee is a maturing document which will grow organically over the next 12 months. The areas which remain to be developed include the charity strategy implementation and fundraising elements of the cycle. The new charity resources that will be appointed in 2024/25 will be pinnacle to this.

Continued monitoring of the cycle of business:

13. A monitoring report will be provided to each meeting under the consent section in the agenda, and where issues of escalation are required i.e. where cycle needs to be adjusted or reporting is overdue, these will be drawn out in a short paper by the Director of Corporate Governance/Board Secretary.
14. The monitoring report appears at **Annex 2** and is completed for Q1. There are no matters to escalate to the Committee on the Cycle of Business Monitoring Report for quarter one.

## **RECOMMENDATION**

15. The Committee is asked to:
  - (a) Review and approve the 2024/25 cycle of business at Annex 1; and
  - (b) Note the cycle of business monitoring document at Annex 2.

| PAPER   | PRE or POST-C'EE FORUM | FREQUENCY    | Q1 | Q2 | Q3 | Q4 | LEAD              | PURPOSE              | COMMENT/COMPLIANCE   |
|---|------------------------|--------------|----|----|----|----|-------------------|----------------------|--|
| CHARITY COMMITTEE - CYCLE OF BUSINESS 2024/25   |                        |              |    |    |    |    |                   |                      |  |
| TERMS OF REFERENCE NOTED IN RED TEXT  |                        |              |    |    |    |    |                   |                      |  |
| STRATEGY  |                        |              |    |    |    |    |                   |                      |  |
| 3.1 Oversee and contribute to the development of the Charity's strategies and plans and monitor their implementation  |                        |              |    |    |    |    |                   |                      |  |
| 3.2 Ensure there is clear, consistent strategic direction, strong leadership, and transparent lines of accountability   |                        |              |    |    |    |    |                   |                      |  |
| 3.3 Promote the Charity within the Trust - See Note 4   |                        |              |    |    |    |    |                   |                      |  |
| Initial strategy review and periodic reviews  | ELT/Trustees           | TBC          |    |    |    |    | DPE               | Endorsement          | Committee will oversee initial strategy development and periodic reviews of strategy   |
| Strategy implementation   | TBC                    | TBC          |    |    |    |    | DPE               | Endorsement          | See Note 1 - reporting to be developed on implementation later in 2024/25 with new HoC in place.                                   |
| IMTP exception reporting  | STB                    | Ad Hoc       |    |    |    |    | DPE               | Assurance            | If monitored via IMTP, exception reports to Committee where appropriate by Director or by F&P request where required               |
| CHARITABLE FUNDS AND INVESTMENT   |                        |              |    |    |    |    |                   |                      |  |
| 3.4 Ensure the management of the charitable funds is carried out within the terms of its Declaration of Trust and relevant legislation; ensure statutory compliance with the Charity Commission regulations; be aware of and have regard to the guidance on public benefit.   |                        |              |    |    |    |    |                   |                      |  |
| 3.5 Ensure systems and processes are in place to receive, account for, deploy and invest charitable funds in accordance with relevant legislation.  |                        |              |    |    |    |    |                   |                      |  |
| 3.9 Receive and endorse annual report and accounts and consider the annual report from the auditors before submission to the Corporate Trustee for their approval   |                        |              |    |    |    |    |                   |                      |  |
| Financial accounts and annual report  | ELT/Trustees           | Annually     |    |    |    |    | EDOF              | Endorsement          | For final submission to Charities Commission by 31 January each year.  |
| Auditors report on accounts   | ELT/Trustees           | Annually     |    |    |    |    | Auditors          | Assurance            | Independent examination by Audit Wales   |
| 3.8 Receive periodic income and expenditure statements  |                        |              |    |    |    |    |                   |                      |  |
| 3.13 Review the performance of investments on a regular basis (with the external investments advisors where appointed) to ensure the optimum return from surplus funds  |                        |              |    |    |    |    |                   |                      |  |
| Finance Update  | ELT                    | Each Meeting |    |    |    |    | EDOF              | Assurance            | Includes income and expenditure, and investment performance  |
| Charity Performance Update  | ELT                    | Each Meeting |    |    |    |    | DPE               | Assurance            | To include grants  |
| 3.6 Receive assurance from any panels or sub-committees established by the Committee on the use of charitable funds in accordance with their terms of reference to ensure that any such use is in accordance with the aims and purpose of the charitable fund or donation. NB: see note 5 re demonstrating adherence to the guidance on public benefit  |                        |              |    |    |    |    |                   |                      |  |
| Sub-committee highlight (AAA) reports   | Relevant Committee     | Each Meeting |    |    |    |    | Relevant Chair    | Assurance/Escalation | Bids Panel and Bursary Panel   |
| Lived experience Bids or Bursary Panel  | Relevant Committee     | Each Meeting |    |    |    |    | Relevant Chair    | Assurance            |  |
| 3.7 Consider and authorise expenditure with a value above £5,000 subject to a recommendation from the Executive Leadership Team. Any recommendation should have the support of the Director of Partnerships and Engagement as Executive Lead and the Executive Director of Finance and Corporate Resources Treasurer. NB: see note 5 re demonstrating adherence to the guidance on public benefit |                        |              |    |    |    |    |                   |                      |  |
| Applications as appropriate from time to time   | Bids Panel             | Ad Hoc       |    |    |    |    | Relevant Director | Approval             | See note 5 re demonstrating adherence to guidance on public benefit  |
| 3.10 Approve the policies for the utilisation and investment of charitable funds, including but not limited to the Reserves Policy and Charitable Funds Investment Policy   |                        |              |    |    |    |    |                   |                      |  |
| Report from Policy Group  | Policy Group           | Annually     |    |    |    |    | DCG               | Assurance            | Annual report to illustrate the policies within the remit of the committee are in date and there is full policy coverage assurance |
| Set reserves policy annually  | N/A                    | Annually     |    |    |    |    | EDOF              | Approval             | Reserves policy should be set annually. This is not an actual policy document, but a policy position on reserves.                  |
| Policies for review and approval  | Policy Group/ELT       | Ad Hoc       |    |    |    |    | Relevant Director | Approval             | To include fundraising policy, investment policy, etc  |
| 3.11 Consider and agree an investment strategy for the safe and secure investment of funds not immediately required for use, taking into account any appropriate ethical considerations.  |                        |              |    |    |    |    |                   |                      |  |
| 3.12 Consider the appointment of external investment advisors and operational fund managers   |                        |              |    |    |    |    |                   |                      |  |
| Investment strategy   | ELT/Trustees           | Annually     |    |    |    |    | EDOF              | Approval             |  |
| Investment report   | TBC                    | Each Meeting |    |    |    |    | EDOF              | Assurance            | Report encompassed in finance report for 2024/25 - see note 2  |
| FUNDRAISING   |                        |              |    |    |    |    |                   |                      |  |
| 3.14 Approve and regularly review the fundraising strategy for the charity, ensuring its compliance with Charity Commission legislation and guidance, and all other relevant regulatory requirements.   |                        |              |    |    |    |    |                   |                      |  |
| 3.15 Monitor the implementation of the fundraising strategy   |                        |              |    |    |    |    |                   |                      |  |
| 3.16 Ensure systems, processes and communication are in place around fundraising, staff engagement and funding commitments.   |                        |              |    |    |    |    |                   |                      |  |
| Fundraising report  | TBC                    | TBC          |    |    |    |    | TBC               | TBC                  | See Note 3 - reporting developing in 2024/25   |
| 3.17 Corporate Risks are identified and appropriately managed; CRR and BAF risks for their remit are presented and Committee is assured on progress and ratings; Audit Reco   |                        |              |    |    |    |    |                   |                      |  |
| Board Assurance Framework   | Trustees               | Each meeting |    |    |    |    | DCG               | Assurance            |  |
| Corporate Risk Register - Charitable Funds  | Trustees               | Each meeting |    |    |    |    | DCG               | Assurance            |  |
| Audit Recommendation Tracker  | ADLT                   | Each meeting |    |    |    |    | DCG               | Assurance            |  |
| Audits within purview of Committee  | Audit Committee        | Ad Hoc       |    |    |    |    | Relevant Director | Assurance            |  |
| GOVERNANCE  |                        |              |    |    |    |    |                   |                      |  |
| Committee effectiveness review annual report  | Audit/Board            | Annually     |    |    |    |    | DCG               | Approval             |  |
| Review of Terms of Reference  | Audit/Board            | Annually     |    |    |    |    | DCG               | Approval             |  |
| Committee Cycle of Business   | N/A                    | Annually     |    |    |    |    | DCG               | Approval             |  |
| Committee Cycle of Business Monitoring  | N/A                    | Each Meeting |    |    |    |    | DCG               | Approval             |  |
| Committee Review of Annual Priorities   | None                   | Quarterly    |    |    |    |    | DCG               | Assurance            |  |
| PROMPTS   |                        |              |    |    |    |    |                   |                      |  |
| External Reports  | n/a                    | As required  |    |    |    |    | TBC               | TBC                  |  |

EDOF = Executive Director of Finance

DPE = Director of Partnerships and Engagement

DCG = Director of Corporate Governance/Board Secretary

Cycled for each meeting

Ad hoc item - prompt for agenda setting

Reporting developing

|   |  |
|---|--|
| <b>Charity strategy implementation</b>      | If the strategy is implemented as part of the IMTP then annual reviews of IMTP elements to Charity Committee. If that is not appropriate, monitoring of implementation - particularly for 2024/25 by Head of Charity is required. This is unlikely to occur until later in the year. |
| <b>Investment Strategy</b>                  | As the charity strategy develops and the funds increase, and investment strategy to be developed also, together with appointment of external fund managers. Review this in 2024/25. In the interim the finance report serves as an update on the investment                          |
| <b>Fundraising</b>                          | Fundraising strategy may be formed as part of the overall charity strategy. This reporting will mature during the 24/25 year.  |
| <b>Promote the charity within the Trust</b> | As the charity and fundraising strategy develops, members will have opportunities to promote the charity and this will also be carried out when reporting to the Trustees.   |
| <b>Approval of expenditure</b>              | When making decisions about charitable expenditure Bids Panel, Bursary Panel, CC and Trustees must have regard to the guidance on public benefit and be able to demonstrate that in decisions - see TOR 4.2  |
| <b>General</b>                              | These cycles are developed with reference to the specific lines of the TOR for this Committee.<br>This methodology seeks to ensure that all responsibilities in the TOR are discharged by the Committee on behalf of the Board.  |




| PAPER   | PRE or POST-C'EE<br>FORUM | FREQUENCY    | Q1 | Q2 | Q3 | Q4 | LEAD              | PURPOSE              | COMMENTS                             |
|---|---------------------------|--------------|----|----|----|----|-------------------|----------------------|--------------------------------------|
| CHARITY COMMITTEE - CYCLE OF BUSINESS MONITORING REPORT 2024/25 |                           |              |    |    |    |    |                   |                      |                                      |
| <b>STRATEGY</b>   |                           |              |    |    |    |    |                   |                      |                                      |
| Initial strategy review and periodic reviews                    | ELT/Trustees              | TBC          |    |    |    |    | DPE               | Endorsement          |                                      |
| Strategy implementation [Note 1]                                | TBC                       | TBC          |    |    |    |    | DPE               | Endorsement          |                                      |
| IMTP exception reporting  | STB                       | Ad Hoc       |    |    |    |    | DPE               | Assurance            |                                      |
| <b>CHARITABLE FUNDS AND INVESTMENT</b>                          |                           |              |    |    |    |    |                   |                      |                                      |
| Financial accounts and annual report                            | ELT/Trustees              | Annually     |    |    |    |    | EDOF              | Endorsement          |                                      |
| Auditors report on accounts                                     | ELT/Trustees              | Annually     |    |    |    |    | Auditors          | Assurance            |                                      |
| Finance Update  | ELT                       | Each Meeting |    |    |    |    | EDOF              | Assurance            |                                      |
| Charity Performance Update                                      | ELT                       | Each Meeting |    |    |    |    | DPE               | Assurance            |                                      |
| Sub-committee highlight (AAA) reports                           | Relevant Committee        | Each Meeting |    |    |    |    | Relevant Chair    | Assurance/Escalation |                                      |
| Lived experience Bids or Bursary Panel                          | Relevant Committee        | Each Meeting |    |    |    |    | Relevant Chair    | Assurance            | Q1: Bursary Panel update was verbal. |
| Applications as appropriate from time to time                   | Bids Panel                | Ad Hoc       |    |    |    |    | Relevant Director | Approval             |                                      |
| Report from Policy Group  | Policy Group              | Annually     |    |    |    |    | DCG               | Assurance            |                                      |
| Set reserves policy annually                                    | N/A                       | Annually     |    |    |    |    | EDOF              | Approval             |                                      |
| Policies for review and approval                                | Policy Group/ELT          | Ad Hoc       |    |    |    |    | Relevant Director | Approval             |                                      |
| Investment strategy   | ELT/Trustees              | Annually     |    |    |    |    | EDOF              | Approval             |                                      |
| Investment report [Note 2]                                      | TBC                       | Each Meeting |    |    |    |    | EDOF              | Assurance            |                                      |
| <b>FUNDRAISING</b>  |                           |              |    |    |    |    |                   |                      |                                      |
| Fundraising report [Note 3]                                     | TBC                       | TBC          |    |    |    |    | TBC               | TBC                  |                                      |
| Board Assurance Framework                                       | Trustees                  | Each meeting |    |    |    |    | DCG               | Assurance            |                                      |
| Corporate Risk Register - Charitable Funds                      | Trustees                  | Each meeting |    |    |    |    | DCG               | Assurance            |                                      |
| Audit Recommendation Tracker                                    | ADLT                      | Each meeting |    |    |    |    | DCG               | Assurance            |                                      |
| Audits within purview of Committee                              | Audit Committee           | Ad Hoc       |    |    |    |    | Relevant Director | Assurance            |                                      |
| <b>GOVERNANCE</b>   |                           |              |    |    |    |    |                   |                      |                                      |
| Committee effectiveness review annual report                    | Audit/Board               | Annually     |    |    |    |    | DCG               | Approval             |                                      |
| Review of Terms of Reference                                    | Audit/Board               | Annually     |    |    |    |    | DCG               | Approval             |                                      |
| Committee Cycle of Business                                     | N/A                       | Annually     |    |    |    |    | DCG               | Approval             |                                      |
| Committee Cycle of Business Monitoring                          | N/A                       | Each Meeting |    |    |    |    | DCG               | Approval             |                                      |
| Committee Review of Annual Priorities                           | None                      | Quarterly    |    |    |    |    | DCG               | Assurance            |                                      |
| <b>PROMPTS</b>  |                           |              |    |    |    |    |                   |                      |                                      |
| External Reports  | n/a                       | As required  |    |    |    |    | TBC               | TBC                  |                                      |


EDOF = Executive Director of Finance


DPE = Director of Partnerships and Engagement

DCG = Director of Corporate Governance/Board Secretary


**Key: Pre-agenda setting**


 Cycled for each meeting


 Ad hoc item - prompt for agenda setting


 Reporting developing

**Key: Post-agenda setting**

 Presented as cycled

 Ad hoc item considered - not programmed

 Item deferred

 Reporting developing

## DRAFT

### UNCONFIRMED MINUTES OF THE EXTRA ORDINARY MEETING OF THE BIDS PANEL HELD ON 4 OCTOBER 2023

|                   |                      |  |
|-------------------|----------------------|--|
| <b>Members:</b>   | Julie Boalch (Chair) | Head of Risk/Deputy Board Secretary    |
|                   | Lois Hough           | Head of Communications                 |
|                   | Caroline Jones       | Corporate Governance Officer           |
|                   | Olaide Kazeem        | Financial Services Project Accountant  |
|                   | Nicola Stephens      | Environment and Sustainability Manager |
|                   | Julie Stokes         | Head of People Services                |
|                   | Damon Turner         | TU Partner                             |
|                   | Luke Watkins         | Operations Support Manager             |
| <b>Apologies:</b> | Hugh Parry           | TU Partner                             |
|                   | Aled Williams        | Head of IT                             |

#### 23/23 Welcome and apologies

The Chair welcomed everyone to the extra ordinary meeting of the Panel which had been convened to further discuss whether staff wished to receive a meal for working on Christmas Day or an alternative.

The Operations Support Manager declared an interest in the application relating to Christmas meals and hampers.

#### 24/23 Christmas Lunches/ Hampers for Staff Working Christmas Day

Further to the meeting on 26 September, Luke Watkins had issued a short poll to staff working on Christmas day for them to indicate if they would like to receive a Christmas dinner or an alternative.

A small percentage of staff did indicate they would like something else, however without being sure of what the something else would be, most staff opted for a meal.

The station hampers were discussed with the preferred option for the set amount per head based on station numbers to be allocated for the Locality Manager to purchase items for their stations. There would be a list of restricted items issued with the allocation.

It was agreed that Corporate staff working on Christmas Day should also be included; however, the costings for this had not been incorporated into the figures within the application. Julie Stokes volunteered to work with Luke Watkins and be the corporate member on the Operational Christmas Planning Group.

**RESOLVED: That**

- 1) the poll results showed that a Christmas Meal would be welcomed by most of the staff working on Christmas day; and**
- 2) the amount allowed per head/per station would be allocated by finance colleagues for the Locality Managers to purchase items for their stations, with a list of restricted items being issued.**